

DRAFT

Witzenberg Municipality

Budget 2014/15—2016/17 Begroting

A municipality that cares for its community, creating growth and opportunity

Trim 05/01/1/13 – Tabled 26/03/2014



DRAFT BUDGET:
2014 / 2015 – 2016 / 2017

TABLE OF CONTENTS

SECTION A - BUDGET

SECTION B – BUDGET

1 Operating Budget Summary
2 Capital Budget
3 Tariffs
4 Supporting Tables
5 Municipal Budget Circular No. 66
6 Municipal Budget Circular No. 67

1 Glossary

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget.

Capital Expenditure – Spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

CFO – Chief Financial Officer / Director: Finance

DORA – Division of Revenue Act. An annual piece of legislation indicating the allocations from National Government to Local Government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GDFI - Gross Domestic Fixed Investment

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

GRAP – Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP – Integrated Development Plan. The main strategic planning document of a municipality.

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

MIG – Municipal Infrastructure Grant

Glossary (Continued)

MPRA – Municipal Property Rates Act (No 6 of 2004).

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

NT – National Treasury

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

Rates – Local Government tax based on assessed valuation of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

RBIG – Regional Bulk Infrastructure Grant

R&M – Repairs and maintenance on property, plant and equipment.

SCM – Supply Chain Management.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

TMA – Total Municipal Account

Unauthorised expenditure – Generally, **s**pending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided, usually at department level.

WM – Witzenberg Municipality

2 Mayors Report

Speaker
Deputy Executive Mayor
Members of the Mayoral Committee
Councillors
Representatives of Provincial Government
Municipal Manager
Directors and officials
Distinguished guests
Members of the media

It is my privilege to present to you the budget for the 2014/2015 financial year as well as the 2015/2016 to 2016/2017 medium term revenue and expenditure framework.

The economic outlook remains unsteady due to the negative cost effects of the declining value of the Rand, but it supports exporters. The negative effects of the hail storm of December 2013 are impacting negatively on the municipality as the large consumers' uses fewer services and less people are employed, and for shorter periods.

Eskom's policy to subsidise alternative energy for bulk consumers have a negative effect on the revenue of both the Witzenberg municipality and Eskom itself. The maximum demand by the mentioned consumers is in summer when the maximum demand for the country is at its lowest; therefore Eskom should not experience any problems in meeting the demands. Less electricity sales will result in less money available to finance service delivery.

We know that job creation is a priority and that the climate must be created to attract investments to the Witzenberg municipal area. The rebate policy for new investments must be advertised more aggressively. The municipality itself cannot create internal job opportunities as it will lead to increased tariffs and more outstanding debt in respect of service charges.

The bulk of the proposed capital expenditure is in respect of housing delivery and infrastructure expansion to support the housing delivery. It is a concern that almost all the grant funding is utilised to finance bulk services for housing projects. The provision of housing is a provincial function and it is believed that the provincial housing department must finance the bulk infrastructure as well. More of the residents need to benefit from the capital grants received from national government.

It remains a challenge to raise sufficient funds for improved service delivery while tariffs must still be affordable to the community. Debt collection needs to improve to make more funds available for capital expenditure on basic service and the needed maintenance of the municipalities' assets.

The municipality cash and cash equivalents is only sufficient to cover expenditure for about 1.6 months. A balance must be found between improving the available cash and cash equivalents and spending money on service delivery.

The capital budget

The capital budget for the next financial year amounts to R55.1 million of which only R 15.6 million is from own revenue. The rest of the capital budget is financed from Grants. R2.5 million of the capital projects is subject to the sale of certain properties.

As can be seen from the aforementioned, the municipality is too reliant on Grants to fund its capital expenditure. That said we are thankful for the Grants allocated to Witzenberg Municipality.

The project choices for the budget is limited as the municipalities contributions to the Bulk Water provision - Kleinberg River and Tulbagh waste water treatment works upgrade from own funds is R 7.3 million while a further R 2.0 million is budgeted for the electricity networks for subsidised housing.

The capital budget for medium term revenue and expenditure framework can be summarized as follows:

Capital Expenditure	**2014/2015**	**2015/2016**	**2016/2017**
Governance and administration	1 600 000	650 000	0
Community and public safety	3 496 194	1 800 000	2 946 604
Economic and environmental services	4 894 513	9 564 912	5 946 491
Trading services	45 158 496	32 640 563	34 125 070
Total Capital Expenditure	**55 149 203**	**44 655 475**	**43 018 165**

The operating budget

The operating budget for next year amounts to R403 million of which only R330 million is from own revenue. The rest of the operating budget is financed from Grants.

The operating budget for medium term revenue and expenditure framework can be summarized as follows:

Operating Expenditure	**2014/2015**	**2015/2016**	**2016/2017**
Governance and administration	88 562 108	95 061 486	101 447 747
Community and public safety	54 531 724	65 771 831	69 913 081
Economic and environmental services	24 584 734	26 023 365	27 977 488
Trading services	228 214 966	245 375 932	262 962 189
Other	654 125	686 893	728 151
Total Operating Expenditure	**396 547 657**	**432 919 507**	**463 028 656**

Tariff implications of the annual budget

Electricity:

The revenue from both the non-domestic tariff and the domestic tariff will increase by an average 8%, in line with the actual bulk cost increase to Council which is 8%.

The guideline from the National Energy Regulator of South Africa is an increase of 7.39% in the tariffs charged by the municipality to its consumers, but it is proposed that an application be lodge for an 8.0% increase to enable the municipality to make funds available for maintenance of the electricity network.

Water:

The water tariff increase will be ± 6%.

Rates:

The increase of Sanitation Tariffs will be ± 8%.

Sanitation:

The increase of Sanitation Tariffs will be ± 6%.

Refuse removal:

The tariff increase for Refuse Removal Tariffs will be ± 8%. This increase is necessitated by the increase in fuel and labour cost.

Tabling:

Honourable Speaker, I hereby table the following documents to council in order to allow for the required public participation processes:

1. The Budget for the 2014/2015 financial year as well as the 2015/2016 to 2016/2017 medium term revenue and expenditure framework

2. The Integrated Development Plan review for the 2014/2015 financial year

3. The Serve Delivery and Budget Implementation Plan for the 2014/2015 financial year.

COUNCILLOR JNED KLAZEN
EXECUTIVE MAYOR

3 Resolutions

The proposed resolutions by Council with the final adoption of the budget in May 2014 are:

[a]. That the annual budget of WITZENBERG Municipality for the financial year 2014/2015; and indicative for the two projected years 2015/2016 and 2016/2017, as set-out in the schedules contained in Section 4, be approved:

1.1 Table A2: WC048 Budgeted Financial Performance (expenditure by standard classification)
1.2 Table A3: Budgeted Financial Performance (expenditure by municipal vote)
1.3 Table A4: Budgeted Financial Performance (revenue by source)
1.4 Table A5: Budgeted Capital Expenditure for both multi-year and single year by vote, standard classification and funding.

[b]. Property rates reflected in Annexure 1 and any other municipal tax reflected in Annexure 1 are imposed for the budget year 2014/2015.

[c]. Tariffs and charges reflected in Annexure 1 are approved for the budget year 2014/2015.

[d]. The measurable performance objectives for revenue from each source reflected in Table A4 - Budgeted Financial Performance (revenue and expenditure) are approved for the budget year 2014/2015.

[e]. The measurable performance objectives for each vote reflected in SA8 are approved for the budget year 2014/2015.

[f]. That the new amended budget related policies be approved with implementation as from the 1 July 2014:

I. Tariff Policy
II. Property Rates Policy
III. Credit Control and Debt Collection Policy
IV. Cash Management and Investment Policy
V. Consumer Payment Incentive Policy
VI. Municipal Supply Chain Management Policy
VII. Petty Cash Policy
VIII. Indigent Policy
IX. Budget Policy
X. Budget Virement Policy
XI. Asset Management Policy
XII. Funding and Reserves Policy
XIII. Cellular telephone and data card policy
XIV. Borrowing Policy

[g}. That the reviewed Integrated Development Plan be approved.

4 Executive Summary

Past performance

Witzenberg Municipality has now attained four unqualified and one clean audit reports for the last five financial years. Whilst the reports are very positive achievements one has to be honest and say that it tells the reader little about whether we have improved service delivery or even delivered on our constitutional mandate. What they do say is that the Council is reasonably honest in its operations to tax and spend on behalf of the local population.

Budget Summary

The Municipality's 2014/2015 budget amounts to R 452 million, represented by a Capital Budget of R 55 million and an Operating Budget of R 397 million.

The total budget (operating and capital) will be financed from own income R 341 million and Government Grants R 111 million.

Revenue / tariff increases

- o The increase for Rates Tariffs will be ± 8%.
- o The increase of Water Tariffs will be ± 6%.
- o The increase of Sanitation Tariffs will be ± 6%.
- o The tariff increase for Refuse Removal Tariffs will be ± 8%.
- o The tariff increase for Electricity Tariffs will be ± 8% on average.

Expenditure category increases

The budgeted increase in expenditure categories are as follows:

Employee related costs	7.51%
Remuneration of councillors	12.03%
Debt impairment	11.85%
Depreciation & asset impairment	-20.76%
Finance charges	-4.62%
Bulk purchases	9.00%
Contracted services	33.41%
Transfers and grants	6.00%
Other expenditure	-22.47%

The increase in salary expenditure results from an expected 7% increase in salaries as negotiated at the bargaining council as well as the notch increase for qualifying employees.

The increase in bulk purchases is to cover the 8% increase in Eskom tariffs as well as the expected grow in demand.

The budgeted increase in finance charges is a direct result of the GRAP provisions for employee benefits and the interest "payable" to these provisions.

The projected increase results from a combination of factors such as (relatively low) generic growth to core tariff-based services, operational efficiencies and revenue-related policies aimed at optimising and sustaining all income sources.

The financing of capital expenditure from own funds (CRR) totals R 15.6 million. This amount represents a decrease to originally planned values and is earmarked to address specific infrastructural capital investment aligned to IDP focus areas. This level is considered to be affordable over the MTREF 3-year period. R2.5 million of the capital projects financed from own funds is subject to the sale of certain properties.

Capital investment funding from Capital Grants represents a significant portion (74.6%) of the Municipality's Capital Budget in 2014/2015 and consist mainly of the Provincial Housing Grant the Municipal Infrastructure Grant (MIG) and the Regional Bulk Infrastructure Grant (RBIG).

The 2014/2015 Budget was compiled in terms of the Municipal Budget and Reporting Regulations and a phased-in process will be followed to include all information regarding the tables and supporting documentation.

Financial position and MTREF strategy

The financial position of Witzenberg Municipality is set out in Table A6: Budgeted Financial Position.

Integrated Development Plan & Priorities

The Strategic priorities as per the IDP and the financial information as per the 2014/2015 budget are as follows:

Strategic Objectives	**Income**	**Expenditure**
Essential Services	288 303 736	270 770 547
Governance	72 047 750	90 176 441
Communal Services	16 288 330	35 588 681
Socio-Economic Support Services	31 702 275	6 331 748
Grand Total	**408 342 091**	**402 867 417**

More detail is available in Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue), Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure) and Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure).

Effect of the annual budget

The annual budget for 2014/2015 to 2016/2017 is disclosed in detail in 'Section 4: Annual budget tables' and in 'Annexure 2: Supporting budget tables'. Each of the summarised sections below is discussed in more detail later in this document.

Financial performance

The revenue by source for medium term revenue and expenditure framework can be summarized as follows:

Revenue by source	2014/2015	2015/2016	2016/2017
Property rates	49 928 330	52 994 510	56 186 200
Property rates - penalties & collection charges	819 110	860 070	911 680
Service charges - electricity revenue	184 180 440	200 733 889	212 780 560
Service charges - water revenue	32 500 326	34 450 370	36 517 420
Service charges - sanitation revenue	15 284 682	15 980 190	16 879 040
Service charges - refuse revenue	17 500 367	18 645 250	19 764 920
Service charges - other	459 500	482 480	511 440
Rental of facilities and equipment	7 267 490	7 630 500	8 087 860
Interest earned - external investments	2 199 230	2 309 200	2 447 770
Interest earned - outstanding debtors	4 650 710	4 883 280	5 176 320
Fines	5 436 900	5 558 770	5 712 310
Licenses and permits	274 380	288 100	305 400
Agency services	3 218 300	3 379 220	3 581 980
Transfers recognized - operational	71 482 256	81 347 267	87 001 543
Other revenue	4 318 190	4 533 740	4 805 310
Gains on disposal of PPE	2 502 120	2 230	2 370
TOTAL	**402 022 331**	**434 079 066**	**460 672 123**

The operating expenditure by type for medium term revenue and expenditure framework can be summarized as follows:

Operating Expenditure By Type	2014/2015	2015/2016	2016/2017
Employee related costs	121 084 414	130 780 933	141 037 438
Remuneration of councillors	8 363 875	8 949 345	9 576 098
Debt impairment	15 000 000	17 754 280	18 639 560
Depreciation & asset impairment	17 000 000	19 000 000	21 000 000
Finance charges	13 084 739	12 647 882	13 406 930
Bulk purchases	147 149 999	158 922 000	170 046 540
Contracted services	11 567 710	12 194 797	12 827 222
Transfers and grants	854 890	897 640	951 510
Other expenditure	62 442 030	71 772 630	75 543 358
Loss on disposal of PPE	0	0	0
Total Expenditure	**396 547 657**	**432 919 507**	**463 028 656**

The National, Provincial and District Context

The Municipality's budget must be seen within the context of the policies and financial priorities of National and Provincial Government as well as the district municipality. In essence, the spheres of Government are partners in meeting the service delivery challenges faced in Witzenberg Municipality. The Municipality alone cannot meet these challenges and we require support from the other spheres of Government through the direct and indirect allocation of resources as well as the achievement of their own policies.

The following table shows the allocations to Witzenberg Municipality as set out in the National Division of Revenue Act 1 of 2011 in the MTEF period:

NATIONAL ALLOCATIONS	2014/2015	2015/2016	2016/2017
UNCONDITIONAL GRANTS	**R'000**	**R'000**	**R'000**
EQUITABLE SHARE	**54 124**	**58 709**	**63 984**
Equitable Share Formula	50 130	54 538	59 627
Special contribution toward Councillor Remuneration	3 994	4 171	4 357
CONDITIONAL GRANTS			
INFRASTRUCTURE	**25 968**	**21 952**	**24 770**
MIG	21 218	21 952	22 770
INEP	0	0	2 000
RBIG	889	0	0
INEP (Towards Eskom)	3 861	0	0
SPECIFIC PURPOSE ALLOCATIONS	**3 384**	**2 467**	**2 718**
LG FMG	1 450	1 500	1 700
MSIG	934	967	1 018
EPWP	1 000	0	0
NATIONAL GRANTS TOTAL	**83 476**	**83 128**	**91 472**

The following table shows the allocations to Witzenberg Municipality from the Provincial Government of the Western Cape.

PROVINCIAL ALLOCATIONS	2014/2015	2015/2016	2016/2017
	R'000	**R'000**	**R'000**
DEPARTMENT OF HUMAN SETTLEMENTS	**23 228**	**18 848**	**20 524**
IHHSDG	23 228	18 848	20 524
DEPARTMENT OF TRANSPORT AND PUBLIC WORKS	**84**	**0**	**0**
MAINTENANCE OF PROCLAIMED ROADS	**84**	**0**	**0**
DEPARTMENT OF CULTURAL AFFAIRS AND SPORT	**9 745**	**7 892**	**8 365**
LIBRARY SERVICES	4 286	2 105	2 231
LIBRARY SERVICES: Municipal Replacement Funding	5 459	5 787	6 134
DEPARTMENT OF LOCAL GOVERNMENT	**140**	**147**	**155**
CDW OPERATIONAL SUPPORT	140	147	155
GRAND TOTAL	**33 197**	**26 887**	**29 044**

Unfortunately the information of most grants from the Western Cape Province is only for one financial year.

To date no information has been received on transfers from the Cape Winelands District Municipality.

Budget-related policies

Please refer to paragraph 9 for details of proposed amendments to the budget related policies.

5 Annual budget Tables

(These tables will be distributed at the council meeting)

- AI Budget Summary
- A2 Budgeted Financial Performance – by standard classification
- A3 Budgeted Financial Performance – by municipal vote
- A4 Budgeted Financial Performance
- A5 Budgeted capital Expenditure by vote and Funding
- A6 Budgeted Financial Position
- A7 Budgeted Cash Flows
- A8 Cash backed reserves/accumulated surplus reconciliation
- A9 Asset Management
- A10 Basic service delivery measurement

Annual budget Supporting Tables

SA1: Supporting Detail to Budgeted Financial Performance
SA2: Matrix Financial Performance Budget (revenue source/expenditure type and dept)
SA3: Supporting detail to Budgeted Financial Position
SA4: Reconciliation of IDP, Strategic Objectives and Budget (Revenue)
SA5: Reconciliation of IDP, Strategic Objectives and Budget (Operating Expenditure)
SA6: Reconciliation of IDP, Strategic Objectives and Budget (Capital Expenditure)
SA7: Measurable Performance Objectives
SA8: Performance Indicators and Benchmarks
SA9: Social, Economic and Demographic Statistics and Assumptions
SA10: Funding Measurement

SA11: Property Rates Summary
SA12a: Property rates by category (current year)
SA12b: Property rates by category (budget year)
SA13: Service Tariffs by category
SA 14: Household Bills
SA15: Investment Particulars by Type
SA16: Investment Particulars by Type
SA17: Borrowing
SA18: Transfers and Grant Receipts
SA19: Expenditure on Transfers and Grant Programme
SA20: Reconciliation of Transfers, Grant Receipts and Unspent Funds
SA21: Transfers and Grants made by the Municipality
SA22: Summary Councillor and Staff Benefits
SA23: Salaries, Allowances and Benefits (political office bearers/councillors/senior managers)
SA24: Summary of Personnel Numbers
SA25: Budgeted Monthly Revenue and Expenditure
SA26: Budgeted Monthly Revenue and Expenditure (Municipal Vote)
SA27: Budgeted Monthly Revenue and Expenditure (Standard Classification)
SA28: Budgeted Monthly Capital Expenditure (Municipal Vote)
SA29: Budgeted Monthly Capital Expenditure (Standard Classification)
SA30: Budgeted Monthly Cash Flow
SA31: Entities Not required
SA32: List of External Mechanisms
SA33: Contracts having Future Budgetary Implications
SA34a: Capital Expenditure on New Assets by Asset Class
SA34b: Capital Expenditure on the Renewal of Existing Assets by Asset Class
SA34c: Repairs and Maintenance Expenditure by Asset Class
SA34d: Depreciation by Assets Class
SA35: Future Financial Implications of the Capital Budget
SA36: Detail Capital Budget
SA37: Projects Delayed from Previous Financial Years

6 Overview of the Budget Process

6.1 Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

6.2. Schedule of Key Deadlines relating to budget and IDP process [MFMA s 21(1)(b)]

The IDP and Budget time schedule of the 2014/2015 budget cycle was adopted by Council during August 2013, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

Public budget and IDP meetings will be held throughout Witzenberg and all members of the public are urged to attend.

6.3. Process used to integrate the review of the IDP and preparation of the Budget

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2011 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

6.4. Process for consultation with each group of stakeholders and outcomes

Following tabling of the draft budget in March 2014, local input will be solicited via notices published in all major newspapers, including The Cape Times, Die Burger and The Witzenberg Herald. The budget documentation will be available on the municipal website: witzenebrg.gov.za

Comments on the IDP/Budget will be made by the public via verbal presentations, facsimiles, emails and in the form of correspondence to the municipality and will be considered for incorporation as part of the budget process.

6.5. Stakeholders involved in consultations

The tabled budget will be provided to National Treasury and Provincial Treasury in March/April 2014 for their consideration in line with S23 of the MFMA.

6.6. Process and media used to provide information on the Budget to the community

The Municipality's consultation process on its draft IDP and budget will be held during April 2014, where various community organizations and representatives may/will come forward to give input and to re-prioritize some of their needs.

Community representatives and organizations had to review the priorities given previously and to ascertain whether it has been captured as priorities during the 2014/15 IDP/Budget process.

6.7. Methods employed to make the Budget document available (including websites)

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2014/2015), advertisements will be placed in The Cape Times, Die Burger and the community newspapers. The information relating to resolutions and budget documentation will be displayed at the notice boards in the municipal offices as well as libraries.

In compliance with S22 of the MFMA, the Budget documentation will be published on the municipality's website.

7 IDP Overview and Amendments

- **VISION**

A Municipality that cares for its community, creating growth and opportunities

- **MISSION**

The Witzenberg Municipality is committed to improve the quality of life of its community by:

- Providing and maintaining affordable services.
- Promoting Social and Economic Development
- The effective and efficient use of available resources
- Effective Stakeholder and Community participation

- **VALUE SYSTEM**

- Driven by the aspirations of our Community, we will respect and uphold the Constitution of the Republic of South Africa.
- We commit ourselves to the Code of Conduct for Councillors and officials in the Municipal Systems Act.
- We commit ourselves to the principles of sound financial management.

- **Alignment with Provincial and National Government**

Witzenberg Municipality's development plan needs to align with National and Provincial initiatives to ensure optimal impact from the combined efforts of government. In this regard there are six critical elements: Accelerated and Shared Growth-South Africa (ASGI-SA), National Spatial Development Perspective (NSDP), National Strategy for Sustainable Development (NSSD), Provincial Growth and Development Strategy (PGDS) and Provincial Spatial Development Framework (PSDF).

All these feed into and influence the Integrated Development Plan.

- **Witzenberg Municipality Budget Priorities (Key Performance areas)**

The Municipality's 2014/2015 to 2016/2017 integrated development plan focuses on five strategic focus areas. The concrete objectives for each strategic focus area have been outlined and elaborated on. These objectives will be used to further develop key performance indicators against which performance implementation monitoring and reporting will be done. The corporate scorecard outlines these indicators and targets.

The four focus areas are:

- Essential Services
- Governance
- Communal Services
- Socio-Economic Support Services

8 Measurable performance objectives and indicators

(a) KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on Supporting Table SA8.

(b) MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue is provided as follows:

Revenue for each vote - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Revenue for each source - Table A4 Budgeted Financial Performance (revenue and expenditure)

Provision of free basic services:

(i) Cost to the Witzenberg Municipality in rand value for each of the free basic services provided to indigent households:

	2014/2015	2015/2016	2016/2017
	R'000	**R'000**	**R'000**
Property rates	1 995	2 093	2 219
Water	6 037	4 782	5 069
Sanitation	9 176	9 727	10 310
Electricity/other energy	2 370	2 512	2 663
Refuse	9 826	10 415	11 040
Total	**29 403**	**29 529**	**31 301**

More detail is provided in Table A10 Basic service delivery measurement,

(ii) Level of service to be provided

The first R 85 000 of the municipal valuation of property of indigent households are exempt from property rates.

Indigent households will receive 50 kWh of electricity and 6 kilolitre of water per month while their basic charges for water, refuse and sewerage will be subsidized.

(iii) Number of households to receive free basic services

There is budgeted for 3 500 households that will receive 50 kWh electricity per month as well as 6 kilolitre water per month.

A further 1700 households in informal areas receive all services excluding electricity free of charge.

9 Overview of Budget Related Policies and Amendments

The following budget related policies are tabled with the budget documentation for comments and inputs:

Tariff Policy
Property Rates Policy
Credit Control and Debt Collection Policy
Cash Management and Investment Policy
Consumer Payment Incentive Policy
Municipal Supply Chain Management Policy
Petty Cash Policy
Indigent Policy
Budget Policy
Budget Virement Policy
Asset Management Policy
Funding and Reserves Policy
Cellular the phone and data card policy
Borrowing Policy

Policies will be available at libraries in the municipal area and the website of the municipality.

The budget related policies were reviewed by management. The amendments recommended are explained below:

TARIFF POLICY

The Municipal System Act requires Council to adopt a Tariff Policy. The general financial management functions covered in section 62 of the MFMA includes the implementation of a tariff policy. Specific legislation applicable to each service has been taken into consideration when determining this policy.

Amendments recommended:

It is recommended that the policy be amended to provide for fees for properties with consented use, application for liquor licences and availability charges for all municipal services.

PROPERTY RATES POLICY

A Rates Policy in accordance with Section 3 of the Municipal Property Rates Act (No 6 of 2004) (MPRA) was approved by Council and updated on 15 June 2010.

The policy guides the annual setting of property rates.

No amendments are recommended.

CREDIT CONTROL AND DEBT COLLECTION POLICY

This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government: Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law.
Amendments recommended:

Amendments recommended:

To make provision that outstanding accounts can be transferred to new owners for houses allocated by the housing committee and where the owners are indigent.

To provide for negotiations with account holders for once off payment of outstanding debt. (Limit to debt older than three years.)

Service deposits to be payable by property owners as well. (Minimum equal to 1 months average monthly account.)

CASH MANAGEMENT AND INVESTMENT POLICY

The underlying cash is managed and invested in accordance with the Municipality's approved Cash Management and Investment Policy, which is aligned with National Treasury's municipal investment regulations dated 01 April 2005.

No amendments are recommended.

CONSUMER PAYMENT INCENTIVE POLICY

The purpose of the policy is to encourage residents of Witzenberg to pay for services and also to promote the culture of payment amongst its citizens.

Amendments recommended:

Amend the dates for debt to be parked to include debt incurred before 30 June 2012.

MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act. The Municipality's Supply Chain Management Policy was approved by Council.

No amendments are recommended.

PETTY CASH POLICY

The policy provides for the cash purchases up to a transaction value of R 2 000.00

No amendments are recommended.

INDIGENT POLICY

The aim of the policy is to ensure a sound and sustainable manner to provide affordable basic services to the poor by means of assisting them financially within the legal framework of the powers and functions of the municipality in order to improve the livelihood, in an effort to create a prosperous municipality free of poverty.

No amendments are recommended.

BUDGET POLICY

The aim of the policy is to set out the principles which the municipality will follow in preparing each medium term revenue and expenditure framework (budget) and the responsibilities of the mayor and officials.

No amendments are recommended.

BUDGET VIREMENT POLICY

National Treasury has advised municipalities to implement a virement policy to ensure that funds can be shifted for of operational requirements to ensure that service delivery is not hampered.

No amendments are recommended.

ASSET MANAGEMENT POLICY

The aim of the policy is to ensure that the assets of the municipality are properly managed and accounted for.

No amendments are recommended.

FUNDING AND RESERVE POLICY

In terms of section 8 of the Municipal Budget and Reporting Regulations each municipality must have a funding and reserves policy.

The policy aims to set standards and guidelines towards ensuring financial viability over both the short- and long term and includes funding as well as reserves requirements.

No amendments are recommended.

CELLULAR TELEPHONE AND DATA CARD POLICY

The policy aims to curb the expenditure on cellular telephones by setting maximum expenditure levels and providing processes to approve and/or recover expenditure above the levels.

No amendments are recommended.

BORROWING POLICY

The policy aims to set out the objectives, statutory requirements as well as guidelines for the borrowing of funds.

No amendments are recommended.

10 Overview of Budget Assumptions

Expenditure

Salaries and Allowances

It is assumed that salaries of employees and councillors will in terms of the National Bargain Council negotiations of salary increases for the following three years. The following was negotiated for 2014/2015 namely:

Salary increase based on CPIX 6.0% plus 1.0% plus 2.5% notch increase for qualifying employees in terms of the national agreement reached between SALGA and the unions.

The Minister of Finance will approve increases of councillors during the 2014/2015 financial year, and the increase will be implemented as from 1 July 2014.

General expenditure

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2014/2015 will be completed during the financial year as there were budgeted for the depreciation of such projects as per general recognized accounting practice (GRAP).Depreciation on new capital expenditure is calculated at a varying rate ranging between 3 and 20 years depending on the nature of the asset.

Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained as per previous years and that no major breakages will take place during the financial year.

Capital costs

It is assumed that interest rates will be stable during the financial year, but the provision for capital has not been decreased.

Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 8.06% as from 1 July 2014, as approved by NERSA.

Income

Households

It is assumed that the total households in the municipal area (the tax base) will stay stable during the financial year. The new RDP houses to be built will be for the benefit of families residing in informal areas. The total number of households is thus not expected to increase. Care must be taken that the informal structures are removed as soon as the beneficiaries moved to the new houses.

Collection rate for municipal services

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the current payment rate.

In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 96%. Adequate provision is made for non-recovery. Whilst collection rates will vary between different services and be based on current trends, special provision was made to cater for roll-out of an extended indigent program.

Grants

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2014/2015 financial year.

Indigents

It is assumed that the number of indigents will not increase to more than 3 500 during the financial year due to the adjustments to the indigent policy approved during September 2011.

11 Overview of Budget Funding

Summary

The operating budget for 2014/2015 to 2016/2017 will be financed as follows:

	2014/2015	2015/2016	2016/2017
Charged for electricity, water, refuse and sewerage	249 925 315	270 292 179	286 453 380
Property Rates	50 747 440	53 854 580	57 097 880
Provincial and National Operating Grants	71 482 256	81 347 267	87 001 543
Sundry charges / Other	29 867 320	28 585 040	30 119 320
Total Operating Revenue excl. Capital Transfers	**402 022 331**	**434 079 066**	**460 672 123**

The capital budget for 2014/2015 to 2016/2017 will be financed as follows:

	2014/2015	2015/2016	2016/2017
Own Funds (Capital Replacement Reserves)	15 595 000	11 425 000	11 950 000
Grants	39 554 203	33 230 475	31 068 165
Total Capital Budget	**55 149 203**	**44 655 475**	**43 018 165**

Reserves

All the reserves of the municipality are not cash funded. The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

Sustainability of municipality

The way that the budget is funded will ensure that the municipality will be sustainable on the short term. The full effect of huge increases in electricity tariffs may on the long run impact negatively on the sustainability of the municipality. This is a huge concern for the municipality and the municipality has no control over the increases approved by NERSA.

Impact on rates and tariffs

The way that the budget is funded will ensure that, except for electricity and refuse removal tariffs, service tariff increases will be ± 6%. Property rates tariffs will increase with ± 8%. The municipality has no control over the increases of electricity tariffs and the ± 8% increase in electricity tariffs of Eskom; will have a negative impact on the local economy.

Property valuations, rates, tariffs and other charges

A General Valuation was done in terms of the Property Rates Act, (Act 6 of 2004) during the current financial year. The new property valuations were implemented from 1 July 2013.

The rates tariffs as well as tariffs for electricity, water, refuse, sewage together with the sundry tariffs are listed in Section B – Tariffs. The tariff increases are also indicated.

Collection Rate

Income levels for service charges and rates for the budget year were based on the following collection rates:

Rates	94.0%
Electricity	99.0%
Water	87.5%
Sanitation	89.0%
Refuse	88.0%

Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

Telephone costs
Cell phone cost
Overtime
Standby
Vehicle running cost

Investments

Particulars of monetary investments as at 28 February 2014:

Investments	**Amount**
ABSA Bank	R1,124,993
First Rand Bank	R65,659
Investec Bank	R9,104,584
Nedbank Ltd	R9,000,000
Standard Bank	R10,926,423
TOTAL	**R30,221,660**

Contributions and donations received

There was not budgeted for any contributions and donations to be received.

Planned proceeds of sale of assets

The municipality envisage the sale of certain fixed property during the 2014/2015 financial year.

Planned use of previous year's cash backed accumulated surplus

The previous year's accumulated surplus is not cash backed.

Particulars of existing and any new borrowing proposed to be raised

There is no new borrowing proposed.

12 Expenditure on allocations and grant Programmes

Particulars of budgeted allocations and grants

Please refer to Supporting Table SA19: Expenditure on transfers and grant programme.

13 Allocations or grants made by the Municipality

Please refer to Supporting Table SA21 Transfers and grants made by the municipality.

14 Councillor allowances and employee benefits

Costs to Municipality:

Councillors

Speaker (1)	624 782
Executive Mayor (1)	775 396
Deputy Executive Mayor (1)	553 084
Executive Committee (4)	2 311 256
Other Councillors (16)	4 099 358
TOTAL	**8 363 875**

Senior Managers (Including performance bonus provision)

Municipal Manager	1 481 027
Chief Financial Officer	1 140 848
Director: Corporate Services	1 140 848
Director: Community Services	1 140 848
Director: Technical Services	1 140 848
TOTAL	**6 044 420**

All other staff R 114 279 174

Number of Councillors 23

Number of Senior Managers employed 5

Details of employee numbers can be obtained on Supporting Table SA24: Summary of personnel numbers.

15 Monthly targets for revenue, expenditure and cash flow

The monthly targets for revenue and expenditure are provided in Supporting Table SA25 Budgeted monthly revenue and expenditure.

The monthly targets for cash flows are provided in Supporting Table SA30 Budgeted monthly cash flow.

16 Capital spending detail

Information/detail regarding capital projects by vote is provided in Supporting Table SA36: Detailed capital budget.

17 Legislation compliance status

Witzenberg Municipality complies in general with legislation applicable to municipalities.

18 Municipal Manager's quality certification

Quality Certificate

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature: ____________________

Date 26 March 2014

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
	1.	**Property rates and other municipal taxes**								
	1.1.	**Property rates**								
R 0.00680	**1.1.1.**	Residential Property	0.0%	**R 0.00734**	8.00%	R 0.00793	8.00%	R 0.00857	8.00%	
R 0.00544	**1.1.2.**	Informal Settlements	0.0%	**R 0.00588**	8.00%	R 0.00635	8.00%	R 0.00685	8.00%	
R 0.01292	**1.1.3.**	Business/Commercial Property	0.0%	**R 0.01395**	8.00%	R 0.01507	8.00%	R 0.01628	8.00%	
R 0.01292	**1.1.4.**	Industrial Property	0.0%	**R 0.01395**	8.00%	R 0.01507	8.00%	R 0.01628	8.00%	
	1.1.5.	Agricultural Properties:								
R 0.00170	1.1.5.1	Bona fida Agricultural	0.0%	**R 0.00184**	8.00%	R 0.00198	8.00%	R 0.00214	8.00%	
R 0.00680	1.1.5.2	Agricultural/Business/Residential	0.0%	**R 0.00734**	8.00%	R 0.00793	8.00%	R 0.00857	8.00%	
R 0.00680	1.1.5.3	Agricultural/Industrial	0.0%	**R 0.00734**	8.00%	R 0.00793	8.00%	R 0.00857	8.00%	
R 0.01292	**1.1.6.**	State owned Property	0.0%	**R 0.01395**	8.00%	R 0.01507	8.00%	R 0.01628	8.00%	
R 0.01020	**1.1.7.**	Vacant Land - Urban	0.0%	**R 0.01102**	8.00%	R 0.01190	8.00%	R 0.01285	8.00%	
R 0.00170	**1.1.8.**	Public Service Infrastructure	0.0%	**R 0.00184**	8.00%	R 0.00198	8.00%	R 0.00214	8.00%	
R 0.00170	**1.1.9.**	Public Benefit Organisations	0.0%	**R 0.00184**	8.00%	R 0.00198	8.00%	R 0.00214	8.00%	
R 0.00850	**1.1.10.**	Building clauses	0.0%	**R 0.00918**	8.00%	R 0.00991	8.00%	R 0.01071	8.00%	
	1.2.	**Concented use and departures**								
New	**1.2.1.**	Residential properties		**R 1 000.00**	**New**	R 1 200.000	20.00%	R 1 440.000	20.00%	
New	**1.2.2.**	Bona fida Agricultural		**R 1 000.00**	**New**	R 1 200.000	20.00%	R 1 440.000	20.00%	
	2.	**Electricity Service Tariffs**								

High-demand (June – August) and low-demand (September – May) seasons

Peak:
Weekdays 07H00 - 10H00
Weekdays 18H00 - 20H00

Standard:
Weekdays 06H00 - 07H00
Weekdays 10H00 - 18H00
Weekdays 20H00 - 22H00
Saterdays 07h00 - 12h00
Saterdays 18h00 - 20h00

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
	2.1	**Service Availability:**								
R 109.5768		Unimproved sites charge per month or part of it	14.0%	**R 118.3429**	8.00%	R 127.8104	8.00%	R 138.0352	8.00%	R 103.8096
	2.2	**Residential customers**								
	2.2.1	**Single part tariff**								
	2.2.1.1	**Prepaid**								
R 0.8169		0-50 kWh	14.0%	**R 0.8822**	8.00%	R 0.9352	6.00%	R 0.9913	6.00%	R 0.7739
R 0.9909		51-350 kWh	14.0%	**R 1.0702**	8.00%	R 1.1344	6.00%	R 1.2024	6.00%	R 0.9387
R 1.1943		351-600 kWh	14.0%	**R 1.2898**	8.00%	R 1.3930	8.00%	R 1.5044	8.00%	R 1.1314
R 1.4424		601-800 kWh	14.0%	**R 1.5577**	8.00%	R 1.6824	8.00%	R 1.8169	8.00%	R 1.3664
R 1.4424		Above 800 kWh	14.0%	**R 1.5577**	8.00%	R 1.6824	8.00%	R 1.8169	8.00%	R 1.3664
	2.2.1.2	**1 x 20 A**								
R 0.9184		0-50 kWh	14.0%	**R 0.9919**	8.00%	R 1.0514	6.00%	R 1.1144	6.00%	R 0.8700
R 1.0271		51-350 kWh	14.0%	**R 1.1093**	8.00%	R 1.1759	6.00%	R 1.2464	6.00%	R 0.9731
R 1.2928		351-600 kWh	14.0%	**R 1.3962**	8.00%	R 1.5079	8.00%	R 1.6285	8.00%	R 1.2247
R 1.5144		601-800 kWh	14.0%	**R 1.6355**	8.00%	R 1.7664	8.00%	R 1.9077	8.00%	R 1.4347
R 1.5144		Above 800 kWh	14.0%	**R 1.6355**	8.00%	R 1.7664	8.00%	R 1.9077	8.00%	R 1.4347
	2.2.1.3	**Single phase**								
R 0.8484		0-50 kWh	14.0%	**R 0.9163**	8.00%	R 0.9713	6.00%	R 1.0295	6.00%	R 0.8038
R 0.9909		51-350 kWh	14.0%	**R 1.0702**	8.00%	R 1.1344	6.00%	R 1.2024	6.00%	R 0.9387
R 1.2374		351-600 kWh	14.0%	**R 1.3363**	8.00%	R 1.4433	8.00%	R 1.5587	8.00%	R 1.1722
R 1.3457		601-800 kWh	14.0%	**R 1.4534**	8.00%	R 1.5696	8.00%	R 1.6952	8.00%	R 1.2749
R 1.3457		Above 800 kWh	14.0%	**R 1.4534**	8.00%	R 1.5696	8.00%	R 1.6952	8.00%	R 1.2749
	2.2.1.4	**Three phase**								
R 0.9111		0-50 kWh	14.0%	**R 0.9840**	8.00%	R 1.0627	8.00%	R 1.1477	8.00%	R 0.8631
R 0.9973		51-350 kWh	14.0%	**R 1.0771**	8.00%	R 1.1632	8.00%	R 1.2563	8.00%	R 0.9448
R 1.2804		351-600 kWh	14.0%	**R 1.3829**	8.00%	R 1.4935	8.00%	R 1.6130	8.00%	R 1.2131
R 1.4774		601-800 kWh	14.0%	**R 1.5956**	8.00%	R 1.7233	8.00%	R 1.8611	8.00%	R 1.3997
R 1.4774		Above 800 kWh	14.0%	**R 1.5956**	8.00%	R 1.7233	8.00%	R 1.8611	8.00%	R 1.3997
	2.2.2	**Two part tariff**								
	2.2.2.1	**Single phase**								
R 395.22		Basic charge per month or part of it:	14.0%	**R 426.8324**	8.00%	R 460.9790	8.00%	R 497.8573	8.00%	R 374.4144
		Energy in c/kWh								
R 0.5196		0-50 kWh	14.0%	**R 0.5612**	8.00%	R 0.5949	6.00%	R 0.6305	6.00%	R 0.4923
R 0.5921		51-350 kWh	14.0%	**R 0.6395**	8.00%	R 0.6779	6.00%	R 0.7185	6.00%	R 0.5610
R 0.8742		351-600 kWh	14.0%	**R 0.9441**	8.00%	R 1.0196	8.00%	R 1.1012	8.00%	R 0.8281
R 0.9603		601-800 kWh	14.0%	**R 1.0372**	8.00%	R 1.1201	8.00%	R 1.2097	8.00%	R 0.9098
R 0.9603		Above 800 kWh	14.0%	**R 1.0372**	8.00%	R 1.1201	8.00%	R 1.2097	8.00%	R 0.9098

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
	2.2.2.2	**Three phase**								
R 422.30		Basic charge per month or part of it:	14.0%	**R 456.0857**	8.00%	R 492.5726	8.00%	R 531.9784	8.00%	R 400.0752
		Energy in c/kWh								
R 0.4432		0-50 kWh	14.0%	**R 0.4787**	8.00%	R 0.5170	8.00%	R 0.5583	8.00%	R 0.4199
R 0.5048		51-350 kWh	14.0%	**R 0.5452**	8.00%	R 0.5888	8.00%	R 0.6359	8.00%	R 0.4782
R 0.7387		351-600 kWh	14.0%	**R 0.7978**	8.00%	R 0.8616	8.00%	R 0.9306	8.00%	R 0.6998
R 0.8618		601-800 kWh	14.0%	**R 0.9308**	8.00%	R 1.0053	8.00%	R 1.0857	8.00%	R 0.8165
R 1.2928		Above 800 kWh	14.0%	**R 1.3962**	8.00%	R 1.5079	8.00%	R 1.6285	8.00%	R 1.2247
	2.3	**Commercial customers**								
	2.3.1	**Prepaid customers**								
R 0.00	2.3.1.1	Basic charge per month or part of it:	14.0%	**R 0.0000**		R 0.0000		R 0.0000		R 0.0000
		The basic charge on prepaid commercial customers is not applicable to schools or church properties								
	2.3.1.2	Energy in c/kWh								
R 1.1696		0-600 kWh	14.0%	**R 1.2632**	8.00%	R 1.3643	8.00%	R 1.4734	8.00%	R 1.1081
R 1.6991		Above 600 kWh	14.0%	**R 1.8350**	8.00%	R 1.9818	8.00%	R 2.1403	8.00%	R 1.6096
	2.3.2	**Single phase**								
	2.3.2.1	Basic charge per month or part of it:								
R 256.48		20A - Connection	14.0%	**R 277.00**	8.00%	R 299.16	8.00%	R 323.09	8.00%	R 348.94
R 470.22		40A - Connection	14.0%	**R 507.84**	8.00%	R 548.47	8.00%	R 592.35	8.00%	R 639.74
R 609.15		60A - Connection	14.0%	**R 657.88**	8.00%	R 710.51	8.00%	R 767.35	8.00%	R 828.74
R 630.52		80A - Connection	14.0%	**R 680.96**	8.00%	R 735.44	8.00%	R 794.28	8.00%	R 857.82
R 763.34		100A - Connection	14.0%	**R 824.41**	8.00%	R 890.36	8.00%	R 961.59	8.00%	R 1 038.52
R 964.55		150A - Connection	14.0%	**R 1 041.71**	8.00%	R 1 125.05	8.00%	R 1 215.05	8.00%	R 1 312.25
R 1 103.87		200A - Connection	14.0%	**R 1 192.18**	8.00%	R 1 287.55	8.00%	R 1 390.55	8.00%	R 1 501.79
R 1 212.09		250A - Connection	14.0%	**R 1 309.06**	8.00%	R 1 413.78	8.00%	R 1 526.88	8.00%	R 1 649.03
R 1.2066	2.3.2.2	Energy in c/kWh	14.0%	**R 1.3031**	8.00%	R 1.4074	8.00%	R 1.5199	8.00%	R 1.1431
	2.3.3	**Three phase**								
	2.3.3.1	Basic charge per month or part of it:								
R 865.63		20A - Connection	14.0%	**R 934.88**	8.00%	R 1 009.67	8.00%	R 1 090.44	8.00%	R 1 177.68
R 972.50		40A - Connection	14.0%	**R 1 050.30**	8.00%	R 1 134.32	8.00%	R 1 225.07	8.00%	R 1 323.08
R 1 037.62		60A - Connection	14.0%	**R 1 120.63**	8.00%	R 1 210.28	8.00%	R 1 307.10	8.00%	R 1 411.67
R 1 110.69		80A - Connection	14.0%	**R 1 199.55**	8.00%	R 1 295.51	8.00%	R 1 399.15	8.00%	R 1 511.08
R 1 428.54		100A - Connection	14.0%	**R 1 542.82**	8.00%	R 1 666.25	8.00%	R 1 799.55	8.00%	R 1 943.51
R 1 753.20		150A - Connection	14.0%	**R 1 893.46**	8.00%	R 2 044.94	8.00%	R 2 208.54	8.00%	R 2 385.22
R 1 969.65		200A - Connection	14.0%	**R 2 127.22**	8.00%	R 2 297.40	8.00%	R 2 481.19	8.00%	R 2 679.69
R 2 012.94		250A - Connection	14.0%	**R 2 173.97**	8.00%	R 2 347.89	8.00%	R 2 535.72	8.00%	R 2 738.58
R 1.1204	2.3.2.2	Energy in c/kWh	14.0%	**R 1.2100**	8.00%	R 1.3068	8.00%	R 1.4114	8.00%	R 1.0614
	2.4	**Agricultural customers**								
	2.4.1	**< 25 KVA**								
R 452.72		Basic charge per month or part of it:	14.0%	**R 488.94**	8.00%	R 528.06	8.00%	R 570.30	8.00%	R 615.92
	2.4.2	**25 KVA < = 50 KVA**								
R 662.47		Basic charge per month or part of it:	14.0%	**R 715.47**	8.00%	R 772.71	8.00%	R 834.53	8.00%	R 901.29
	2.4.3	**50 KVA < = 100 KVA**								
R 947.48		Basic charge per month or part of it:	14.0%	**R 1 023.28**	8.00%	R 1 105.14	8.00%	R 1 193.55	8.00%	R 1 289.03
	2.4.4	**Energy charge c/kWh**								
R 1.3051		Energy in c/kWh < 1,000 units	14.0%	**R 1.4095**	8.00%	R 1.5222	8.00%	R 1.6440	8.00%	R 1.2364
R 1.3051		Energy in c/kWh > 1,000 units	14.0%	**R 1.4095**	8.00%	R 1.5222	8.00%	R 1.6440	8.00%	R 1.2364
	2.5	**BULK CONSUMERS**								
	2.5.1	**Agricultural customers**								
	2.5.1.1	***Time of use customers***								
	2.5.1.1.1	***< 1 MVA High tension***								
R 5 618.63		Basic charge per month or part of it	14.0%	**R 6 068.12**	8.00%	R 6 553.57	8.00%	R 7 077.86	8.00%	R 7 644.09
R 108.30		Demand charge R/KVA	14.0%	**R 116.96**	8.00%	R 126.32	8.00%	R 136.43	8.00%	R 147.34
		Energy charge c/kWh								
		In season								
R 2.6080		Peak time	14.0%	**R 2.8166**	8.00%	R 3.0420	8.00%	R 3.2853	8.00%	R 2.4707
R 0.8360		Standard	14.0%	**R 0.9029**	8.00%	R 0.9751	8.00%	R 1.0531	8.00%	R 0.7920
R 0.4840		Off- peak time	14.0%	**R 0.5227**	8.00%	R 0.5645	8.00%	R 0.6097	8.00%	R 0.4585
		Out of season								
R 0.8950		Peak time	14.0%	**R 0.9666**	8.00%	R 1.0439	8.00%	R 1.1274	8.00%	R 0.8479
R 0.6360		Standard	14.0%	**R 0.6869**	8.00%	R 0.7418	8.00%	R 0.8012	8.00%	R 0.6025
R 0.4270		Off- peak time	14.0%	**R 0.4612**	8.00%	R 0.4981	8.00%	R 0.5379	8.00%	R 0.4045

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
	2.5.1.1.2	***Low tension***								
R 3 601.30		Basic charge per month or part of it	14.0%	**R 3 889.40**	8.00%	R 4 200.55	8.00%	R 4 536.59	8.00%	R 4 899.52
R 103.83		Demand charge R/KVA	14.0%	**R 112.13**	8.00%	R 121.10	8.00%	R 130.79	8.00%	R 141.25
		Energy charge c/kWh								
		In season								
R 2.8560		Peak time	14.0%	**R 3.0845**	8.00%	R 3.3312	8.00%	R 3.5977	8.00%	R 2.7057
R 0.9150		Standard	14.0%	**R 0.9882**	8.00%	R 1.0673	8.00%	R 1.1526	8.00%	R 0.8668
R 0.5300		Off- peak time	14.0%	**R 0.5724**	8.00%	R 0.6182	8.00%	R 0.6676	8.00%	R 0.5021
		Out of season								
R 0.9800		Peak time	14.0%	**R 1.0584**	8.00%	R 1.1431	8.00%	R 1.2345	8.00%	R 0.9284
R 0.6970		Standard	14.0%	**R 0.7528**	8.00%	R 0.8130	8.00%	R 0.8780	8.00%	R 0.6603
R 0.4680		Off- peak time	14.0%	**R 0.5054**	8.00%	R 0.5459	8.00%	R 0.5895	8.00%	R 0.4434
	2.5.1.2	***Normal***								
	2.5.1.2.1	***< 1 MVA High tension***								
R 5 377.91		Basic charge per month or part of it	14.0%	**R 5 808.14**	8.00%	R 6 272.79	8.00%	R 6 774.61	8.00%	R 7 316.58
R 138.78		*Demand charge R/KVA*	14.0%	**R 149.88**	8.00%	R 161.87	8.00%	R 174.82	8.00%	R 188.81
R 0.6796		Energy charge c/kWh	14.0%	**R 0.7340**	8.00%	R 0.7927	8.00%	R 0.8561	8.00%	R 0.6439
	2.5.1.2.2	***Low tension***								
R 3 167.10		Basic charge per month or part of it	14.0%	**R 3 420.47**	8.00%	R 3 694.11	8.00%	R 3 989.64	8.00%	R 4 308.81
R 182.93		*Demand charge R/KVA*	14.0%	**R 197.57**	8.00%	R 213.38	8.00%	R 230.45	8.00%	R 248.89
R 0.6156		Energy charge c/kWh	14.0%	**R 0.6648**	8.00%	R 0.7180	8.00%	R 0.7755	8.00%	R 0.5832
	2.5.2	**Urban customers**								
	2.5.2.1	***Time of use customers***								
	2.5.2.1.1	***> 1 MVA High tension***								
R 11 762.70		Basic charge per month or part of it	14.0%	**R 12 703.72**	8.00%	R 13 720.02	8.00%	R 14 817.62	8.00%	R 16 003.03
R 75.40		Demand charge R/KVA	14.0%	**R 81.43**	8.00%	R 87.94	7.99%	R 94.98	8.01%	R 102.58
		Energy charge c/kWh								
		In season								
R 3.0300		Peak time	14.0%	**R 3.2724**	8.00%	R 3.5342	8.00%	R 3.8169	8.00%	R 2.8705
R 0.9710		Standard	14.0%	**R 1.0487**	8.00%	R 1.1326	8.00%	R 1.2232	8.00%	R 0.9199
R 0.5620		Off- peak time	14.0%	**R 0.6070**	8.00%	R 0.6555	8.00%	R 0.7080	8.00%	R 0.5324
		Out of season								
R 1.0390		Peak time	14.0%	**R 1.1221**	8.00%	R 1.2119	8.00%	R 1.3088	8.00%	R 0.9843
R 0.7390		Standard	14.0%	**R 0.7981**	8.00%	R 0.8620	8.00%	R 0.9309	8.00%	R 0.7001
R 0.4970		Off- peak time	14.0%	**R 0.5368**	8.00%	R 0.5797	8.00%	R 0.6261	8.00%	R 0.4708
	2.5.2.1.2	***< 1 MVA High tension***								
R 7 041.81		Basic charge per month or part of it	14.0%	**R 7 605.16**	8.00%	R 8 213.57	8.00%	R 8 870.66	8.00%	R 9 580.31
R 83.91		Demand charge R/KVA	14.0%	**R 90.62**	8.00%	R 97.87	8.00%	R 105.70	8.00%	R 114.16
		Energy charge c/kWh								
		In season								
R 3.2280		Peak time	14.0%	**R 3.4862**	8.00%	R 3.7651	8.00%	R 4.0664	8.00%	R 3.0581
R 1.0340		Standard	14.0%	**R 1.1167**	8.00%	R 1.2061	8.00%	R 1.3025	8.00%	R 0.9796
R 0.5990		Off- peak time	14.0%	**R 0.6469**	8.00%	R 0.6987	8.00%	R 0.7546	8.00%	R 0.5675
		Out of season								
R 1.1080		Peak time	14.0%	**R 1.1966**	8.00%	R 1.2924	8.00%	R 1.3958	8.00%	R 1.0497
R 0.7870		Standard	14.0%	**R 0.8500**	8.00%	R 0.9180	8.00%	R 0.9914	8.00%	R 0.7456
R 0.5290		Off- peak time	14.0%	**R 0.5713**	8.00%	R 0.6170	8.00%	R 0.6664	8.00%	R 0.5012
	2.5.2.1.3	***Low tension***								
R 6 501.82		Basic charge per month or part of it	14.0%	**R 7 021.97**	8.00%	R 7 583.73	8.00%	R 8 190.43	8.00%	R 8 845.66
R 103.11		Demand charge R/KVA	14.0%	**R 111.36**	8.00%	R 120.27	8.00%	R 129.89	8.00%	R 140.28
		Energy charge c/kWh								
		In season								
R 3.3030		Peak time	14.0%	**R 3.5672**	8.00%	R 3.8526	8.00%	R 4.1608	8.00%	R 3.1292
R 1.0580		Standard	14.0%	**R 1.1426**	8.00%	R 1.2341	8.00%	R 1.3328	8.00%	R 1.0023
R 0.6120		Off- peak time	14.0%	**R 0.6610**	8.00%	R 0.7138	8.00%	R 0.7709	8.00%	R 0.5798
		Out of season								
R 1.1330		Peak time	14.0%	**R 1.2236**	8.00%	R 1.3215	8.00%	R 1.4273	8.00%	R 1.0734
R 0.8060		Standard	14.0%	**R 0.8705**	8.00%	R 0.9401	8.00%	R 1.0153	8.00%	R 0.7636
R 0.5410		Off- peak time	14.0%	**R 0.5843**	8.00%	R 0.6310	8.00%	R 0.6815	8.00%	R 0.5125
	2.5.2.2	***Normal***								
	2.5.2.2.1	***> 1 MVA High tension***								
R 9 815.22		Basic charge per month or part of it	14.0%	**R 10 600.44**	8.00%	R 11 448.48	8.00%	R 12 364.36	8.00%	R 13 353.51
R 97.71		*Demand charge R/KVA*	14.0%	**R 105.52**	8.00%	R 113.96	8.00%	R 123.08	8.00%	R 132.93
R 0.8372		Energy charge c/kWh	14.0%	**R 0.9042**	8.00%	R 0.9765	8.00%	R 1.0547	8.00%	R 0.7932
	2.5.2.2.2	***< 1 MVA High tension***								
R 7 993.41		Basic charge per month or part of it	14.0%	**R 8 632.88**	8.00%	R 9 323.51	8.00%	R 10 069.39	8.00%	R 10 874.94
R 103.81		*Demand charge R/KVA*	14.0%	**R 112.12**	8.00%	R 121.09	8.00%	R 130.78	8.00%	R 141.24
R 0.8249		Energy charge c/kWh	14.0%	**R 0.8909**	8.00%	R 0.9622	8.00%	R 1.0391	8.00%	R 0.7815
	2.5.2.2.3	***Low tension***								
R 6 501.82		Basic charge per month or part of it	14.0%	**R 7 021.97**	8.00%	R 7 583.73	8.00%	R 8 190.43	8.00%	R 8 845.66
R 99.79		*Demand charge R/KVA*	14.0%	**R 107.77**	8.00%	R 116.39	8.00%	R 125.70	8.00%	R 135.76
R 0.8865		Energy charge c/kWh	14.0%	**R 0.9574**	8.00%	R 1.0340	8.00%	R 1.1167	8.00%	R 0.8398
	2.6	**Sport customers**								
R 1.3913		Energy charge c/kWh	14.0%	**R 1.5026**	8.00%	R 1.6228	8.00%	R 1.7526	8.00%	R 1.3180

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
	2.7	**Streetlights**								
R 1.4316		Energy charge c/kWh	0.0%	**R 1.5462**	8.00%	R 1.6699	8.00%	R 1.8035	8.00%	R 1.5462
	3.	**Refuse Service Tariffs**								
		(All Areas, excluding Op-die-Berg in respect of residential sites)								
	3.1.	**Minimum service charge per month or part of it is levied on improved commercial and industrial sites equal to tariff 3.2.1.**								
	3.2.	**Tariff per number of collections. 2 refuse bags (unit) per collection**								
R 169.35	**3.2.1**	1 Collection per week (2 refuse bags or less)	14.0%	**R 182.89**	8.00%	R 197.52	8.00%	R 213.33	8.00%	R 160.43
R 304.79	**3.2.2**	2 Collection per week (2 refuse bags or less)	14.0%	**R 329.18**	8.00%	R 355.51	8.00%	R 383.95	8.00%	R 288.75
R 440.27	**3.2.3**	3 Collection per week (2 refuse bags or less)	14.0%	**R 475.49**	8.00%	R 513.53	8.00%	R 554.61	8.00%	R 417.10
R 135.48	**3.2.4**	Additional units per collection	14.0%	**R 146.32**	8.00%	R 158.02	8.00%	R 170.66	8.00%	R 128.35
R 118.84	**3.2.5**	Informal settlements without an account (Flat rate)	0.0%	**R 128.34**	8.00%	R 138.61	8.00%	R 149.70	8.00%	R 128.34
	3.2.6	Departmental tariffs:								
R 22.27	3.2.6.1	Dennebos	0.0%	**R 24.05**	8.00%	R 25.98	8.00%	R 28.05	8.00%	R 24.05
R 84.67	3.2.6.2	All other	0.0%	**R 91.45**	8.00%	R 98.76	8.00%	R 106.66	8.00%	R 91.45
	3.2.7	**Exceptions:**								
	4.	**Sewerage Service Tariffs**								
	4.1.	**Septic Tank systems**								
		(All Areas, excluding rural area in respect of availability charge)								
	4.1.1.	**Service Availability charge per month or part of it:**								
R 25.23	4.1.1.1	Per site with improvements	14.0%	**R 26.74**	6.00%	R 28.35	6.00%	R 30.05	6.00%	R 23.46
	4.1.2.	**Suction charge:**								
R 37.10	**4.1.2.1.**	Urban areas charge per occasion	14.0%	**R 39.33**	6.00%	R 41.69	6.00%	R 44.19	6.00%	R 34.50
	4.1.2.2.	**Rural areas:**								
R 643.42	4.1.2.2.1	Charge per occasion	14.0%	**R 682.03**	6.00%	R 722.95	6.00%	R 766.32	6.00%	R 598.27
R 45.58	4.1.2.2.2	Charge per kilometre	14.0%	**R 45.58**	0.00%	R 45.58	0.00%	R 45.58	0.00%	R 39.98
	4.2.	**Waterborne Sewerage systems**								
		(All Areas connected to the main sewerage system)								
		(Where more than one service point exist on the same site and more than one or one water connection exists the tariff equal to the larges water connection will be applicable on every point of service)								
	4.2.1.	**Service Availability charge per month or part of it:**								
R 40.00	4.2.1.1	Unimproved sites	14.0%	**R 50.00**	25.00%	R 60.00	20.00%	R 70.00	16.67%	R 43.86
R 158.15	4.2.1.2	Water connection size: 0 - 25 mm	14.0%	**R 167.64**	6.00%	R 177.70	6.00%	R 188.36	6.00%	R 147.05
R 615.46	4.2.1.3	Water connection size: 26 - 50 mm	14.0%	**R 652.38**	6.00%	R 691.53	6.00%	R 733.02	6.00%	R 572.27
R 1 575.89	4.2.1.4	Water connection size: 51 - 80 mm	14.0%	**R 1 670.44**	6.00%	R 1 770.67	6.00%	R 1 876.91	6.00%	R 1 465.30
R 2 462.08	4.2.1.5	Water connection size: 81 - 100 mm	14.0%	**R 2 609.81**	6.00%	R 2 766.40	6.00%	R 2 932.38	6.00%	R 2 289.31
R 5 537.99	4.2.1.6	Water connection size: 101 - 150 mm	14.0%	**R 5 870.27**	6.00%	R 6 222.49	6.00%	R 6 595.84	6.00%	R 5 149.36
	4.2.2.	**Exceptions:**								
R 25 475.02	4.2.2.1	Obiqua Prison - Tulbagh	14.0%	**R 27 003.52**	6.00%	R 28 623.74	6.00%	R 30 341.16	6.00%	R 23 687.30
R 158.15	4.2.2.2	Schools - Op-die-Berg	14.0%	**R 167.64**	6.00%	R 177.70	6.00%	R 188.36	6.00%	R 147.05
R 158.15	4.2.2.3	Other sites - Op-die-Berg	14.0%	**R 167.64**	6.00%	R 177.70	6.00%	R 188.36	6.00%	R 147.05
R 56.99	4.2.2.4	Departmental tariff	0.0%	**R 60.40**	6.00%	R 64.03	6.00%	R 67.87	6.00%	R 60.40
Tariff increase by 9%	4.2.2.5	Special Contracts, for example Del monte as per each agreement.	14.0%	**Tariff increase by 9%**	9.00%	Tariff increase by 9%	9.00%	Tariff increase by 9%	9.00%	Tariff increase by 9%
R 104.71	4,2,2,6	Informal settlements without an account (Flat rate)	0.0%	**R 110.99**	6.00%	R 117.65	6.00%	R 124.71	6.00%	R 110.99
	5.	**Water service Tariffs**								
	5.1.	**Conventional Meters**								
		(All Areas)								
	5.1.1.	**Service Availability charge per month or part of it:**								
R 87.50	5.1.1.1	Unimproved sites	14.0%	**R 92.75**	6.00%	R 98.32	6.00%	R 104.22	6.00%	R 81.36
R 77.75	5.1.1.2	Water connection size: 0 - 25 mm	14.0%	**R 82.42**	6.00%	R 87.36	6.00%	R 92.60	6.00%	R 72.29
R 866.87	5.1.1.3	Water connection size: 26 - 50 mm	14.0%	**R 918.88**	6.00%	R 974.01	6.00%	R 1 032.45	6.00%	R 806.04
R 2 211.84	5.1.1.4	Water connection size: 51 - 80 mm	14.0%	**R 2 344.55**	6.00%	R 2 485.22	6.00%	R 2 634.33	6.00%	R 2 056.62
R 3 455.78	5.1.1.5	Water connection size: 81 - 100 mm	14.0%	**R 3 663.13**	6.00%	R 3 882.91	6.00%	R 4 115.89	6.00%	R 3 213.27
R 7 774.53	5.1.1.6	Water connection size: 101 - 150 mm	14.0%	**R 8 241.00**	6.00%	R 8 735.46	6.00%	R 9 259.59	6.00%	R 7 228.95
R 166 877.62	5.1.1.7	Consumption of more than 20,000 kl per month	14.0%	**R 176 890.28**	6.00%	R 187 503.70	6.00%	R 198 753.92	6.00%	R 155 166.91
R 190.32	5.1.1.8	Un-metered connections	14.0%	**R 201.74**	6.00%	R 213.85	6.00%	R 226.68	6.00%	R 176.97
	5.1.2	**Consumption per kiloliter**								
	5.1.2.1	**Block A (Aimed at residential and smaller commercial clients)**								
R 3.90		0-6 kl	14.0%	**R 4.13**	6.00%	R 4.38	6.00%	R 4.65	6.00%	R 3.63
R 6.57		7-30 kl	14.0%	**R 6.97**	6.00%	R 7.38	6.00%	R 7.83	6.00%	R 6.11
R 6.05		31-60 kl	14.0%	**R 6.42**	6.00%	R 6.80	6.00%	R 7.21	6.00%	R 5.63
R 5.68		61-300 kl	14.0%	**R 6.02**	6.00%	R 6.38	6.00%	R 6.77	6.00%	R 5.28
R 29.10		Above 300 kl	14.0%	**R 29.10**	0.00%	R 29.10	0.00%	R 29.10	0.00%	R 25.53
	5.1.2.2	**Block B (Aimed at larger commercial and smaller industrial clients)**								
R 8.03		0-300 kl	14.0%	**R 8.52**	6.00%	R 9.03	6.00%	R 9.57	6.00%	R 7.47
R 6.75		301-1000 kl	14.0%	**R 7.16**	6.00%	R 7.59	6.00%	R 8.04	6.00%	R 6.28
R 6.05		1001-8000 kl	14.0%	**R 6.42**	6.00%	R 6.80	6.00%	R 7.21	6.00%	R 5.63
R 5.68		Above 8000 kl	14.0%	**R 6.02**	6.00%	R 6.38	6.00%	R 6.77	6.00%	R 5.28
	5.1.2.3	**Block C (Aimed at larger industrial clients)**								
R 1.62		Consumption above 20,000 kl per month	14.0%	**R 1.72**	6.00%	R 1.82	6.00%	R 1.93	6.00%	R 1.51

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
	5.1.2.4	**Block D (Internal)**								
R 1.78		Departmental consumption	14.0%	**R 1.89**	6.00%	R 2.00	6.00%	R 2.12	6.00%	R 1.66
	5.2.	**Prepaid Meters (All Areas)**								
	5.2.1.	**Water connection on site (Consumption per kiloliter)**								
R 3.90		0-6 kl	14.0%	**R 4.13**	6.00%	R 4.38	6.00%	R 4.65	6.00%	R 3.63
R 6.20		Bo 6 kl	14.0%	**R 6.57**	6.00%	R 6.97	6.00%	R 7.39	6.00%	R 5.77
R 628.58	**5.3.**	**"Leiwater beurte" (In Urban areas per month)**	14.0%	**R 666.29**	6.00%	R 706.27	6.00%	R 748.65	6.00%	R 584.47
R 65.06	**5.4.**	**Informal settlements without an account (Flat rate)**	0.0%	**R 68.97**	6.00%	R 73.10	6.00%	R 77.49	6.00%	R 68.97
	6.	**Other tariffs and charges**								
	6.1.	**CORPORATE SERVICES**								
R 411.28	6.1.1	Erection of banners (per application)	14.0%	**R 435.00**	5.77%	R 461.00	5.98%	R 488.00	5.86%	R 381.58
R 315.88	6.1.2	Erection of placards (deposit)	14.0%	**R 334.00**	5.74%	R 354.00	5.99%	R 375.00	5.93%	R 292.98
R 641.30	6.1.3	Cancellation of purchase agreement (Admin fee)	14.0%	**R 679.00**	5.88%	R 719.00	5.89%	R 762.00	5.98%	R 595.61
	6.1.4	Agenda and minutes of Council meetings						R 0.00		
R 107.06		001-400 g	14.0%	**R 113.00**	5.55%	R 119.00	5.31%	R 126.00	5.88%	R 99.12
R 119.78		401-500 g	14.0%	**R 126.00**	5.19%	R 133.00	5.56%	R 140.00	5.26%	R 110.53
R 138.86		501-600 g	14.0%	**R 147.00**	5.86%	R 155.00	5.44%	R 164.00	5.81%	R 128.95
R 149.46		601-700 g	14.0%	**R 158.00**	5.71%	R 167.00	5.70%	R 177.00	5.99%	R 138.60
R 185.50		701+ g	14.0%	**R 196.00**	5.66%	R 207.00	5.61%	R 219.00	5.80%	R 171.93
R 285.14	6.1.6	Translation service (Per hour or part of it)	14.0%	**R 302.00**	5.91%	R 320.00	5.96%	R 339.00	5.94%	R 264.91
	6.1.7	Access to information								
R 78.44	6.1.7.1	Fee payable when information is requested	14.0%	**R 83.00**	5.81%	R 87.00	4.82%	R 92.00	5.75%	R 72.81
	6.1.7.2	*Reproduction fees:*								
R 1.39		Photocopies (A4 or part of it) per page	14.0%	**R 1.50**	8.02%	R 1.60	6.67%	R 1.70	6.25%	R 1.32
R 0.98		Print outs per copy	14.0%	**R 1.00**	2.54%	R 1.10	10.00%	R 1.20	9.09%	R 0.88
R 11.81		Information on a stiffy	14.0%	**R 13.00**	10.09%	R 14.00	7.69%	R 15.00	7.14%	R 11.40
R 87.98		Information on a CD	14.0%	**R 93.00**	5.71%	R 98.00	5.38%	R 103.00	5.10%	R 81.58
R 49.82		Transcription of visual image (A4 page) per page	14.0%	**R 52.00**	4.38%	R 55.00	5.77%	R 58.00	5.45%	R 45.61
R 128.26		Copy of a visual image (A4 page) per page	14.0%	**R 135.00**	5.25%	R 143.00	5.93%	R 151.00	5.59%	R 118.42
R 29.68		Transcription of an audio record (A4 page) per page	14.0%	**R 31.00**	4.45%	R 32.00	3.23%	R 33.00	3.13%	R 27.19
R 37.10		Copy of audio record	14.0%	**R 39.00**	5.12%	R 41.00	5.13%	R 43.00	4.88%	R 34.21
	6.1.7.3	Investigation fee								
R 33.92		To search for record and to prepare it for release -- per hour, first hour excluded	14.0%	**R 35.00**	3.18%	R 37.00	5.71%	R 39.00	5.41%	R 30.70
	6.1.7.4	Postage								
s 20% plus VAT		If record should be posted to applicant	14.0%	**s 20% plus VAT**						
New	6.1.8	Application for extention of trading hours to sell Liquor	14.0%	**R 3 000.00**	New	R 3 180.00	6.00%	R 3 370.00	5.97%	R 2 631.58
	6.2.	**COMMUNITY SERVICES**								
	6.2.1	**Libraries**								
	6.2.1.1	Hall rental (per session or part thereof)								
		NOTE: a session is from								
R 97.52		08:00 - 13:00	14.0%	**R 103.00**	5.62%	R 109.00	5.83%	R 115.00	5.50%	R 90.35
R 107.06		13:00 - 18:00	14.0%	**R 113.00**	5.55%	R 119.00	5.31%	R 126.00	5.88%	R 99.12
R 119.78		18:00 - 00:00	14.0%	**R 126.00**	5.19%	R 133.00	5.56%	R 140.00	5.26%	R 110.53
		NB: The amenities are available without charge to youth-, service-,charity-community-,sport-, educational-, and governmental institutions, as well as for meetings of local								
R 258.64	6.2.1.2	Kitchen rental (per session or part thereof)	14.0%	**R 274.00**	5.94%	R 290.00	5.84%	R 307.00	5.86%	R 240.35
R 115.54		Deposit for kitchen rental	Exempt	**R 122.00**	5.59%	R 129.00	5.74%	R 136.00	5.43%	
	6.2.2	**Traffic Services**								
	6.2.2.1	**Assistance: Escorting and Traffic assistance or Any Other Special Event**								
		(Section 111 (3) (C) of the Road Traffic Act 1989, Act 29 of 1989, in conjunction with Section 22 of the Standard Regulation Re: Roads, Provincial Notice 562 of October 1987.								
	6.2.2.1.1	Profit Organisations: (per gathering/march)								
R 414.46		(a) First hour per officer (normal working hours)	14.0%	**R 439.00**	5.92%	R 465.00	5.92%	R 492.00	5.81%	R 385.09
R 149.46		(b) Subsequent hourly tariff within normal working hours	14.0%	**R 158.00**	5.71%	R 167.00	5.70%	R 177.00	5.99%	R 138.60
R 521.52		(c) First hour per officer (after hours & weekends)	14.0%	**R 552.00**	5.84%	R 585.00	5.98%	R 620.00	5.98%	R 484.21
R 206.70		(d) Subsequent hourly tariff after hours & weekends	14.0%	**R 219.00**	5.95%	R 232.00	5.94%	R 245.00	5.60%	R 192.11
		(e) Per officer (Sundays per 4 hour bracket)	14.0%	**R 1 200.00**	New	R 1 272.00	6.00%	R 1 348.00	5.97%	R 1 052.63
R 128.26		(f) Per vehicle (less than 15 km)	14.0%	**R 135.00**	5.25%	R 143.00	5.93%	R 151.00	5.59%	R 118.42
R 5.93		(g) Per kilometre tariff thereafter	14.0%	**R 6.50**	9.70%	R 7.00	7.69%	R 7.50	7.14%	R 5.70
R 128.26		(h) Hiring of road signs and equipment	14.0%	**R 135.00**	5.25%	R 143.00	5.93%	R 151.00	5.59%	R 118.42
R 530.00		(i) Mega phone per day	14.0%	**R 561.00**	5.85%	R 594.00	5.88%	R 629.00	5.89%	R 492.11
	6.2.2.1.2	Non-Profit Organisations:								
		(per gathering/march)								
R 149.46		(a) First hour per officer (normal working hours)	14.0%	**R 158.00**	5.71%	R 167.00	5.70%	R 177.00	5.99%	R 138.60
R 78.44		(b) Subsequent hourly tariff within normal working hours	14.0%	**R 83.00**	5.81%	R 87.00	4.82%	R 92.00	5.75%	R 72.81
R 197.16		(c) First hour per officer (after hours & weekends)	14.0%	**R 208.00**	5.50%	R 220.00	5.77%	R 233.00	5.91%	R 182.46
R 119.78		(d) Subsequent hourly tariff after hours & weekends	14.0%	**R 126.00**	5.19%	R 133.00	5.56%	R 140.00	5.26%	R 110.53
		(e) Per officer (Sundays per 4 hour bracket)	14.0%	**R 600.00**	New	R 636.00	6.00%	R 674.00	5.97%	R 526.32
R 78.44		(f) Per vehicle (less than 15 km)	14.0%	**R 83.00**	5.81%	R 87.00	4.82%	R 92.00	5.75%	R 72.81
R 5.93		(g) Per kilometre tariff thereafter	14.0%	**R 6.50**	9.70%	R 7.00	7.69%	R 7.50	7.14%	R 5.70
R 59.36		(h) Hiring of road signs and equipment	14.0%	**R 62.00**	4.45%	R 65.00	4.84%	R 68.00	4.62%	R 54.39
R 265.00		(i) Mega phone per day	14.0%	**R 280.00**	5.66%	R 296.00	5.71%	R 313.00	5.74%	R 245.61

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
	6.2.2.2	**Dog Tax Tariffs**								
R 159.00	6.2.2.2.1	Male dog: per year or part thereof	14.0%	**R 168.00**	5.66%	R 178.00	5.95%	R 188.00	5.62%	R 147.37
R 318.00	6.2.2.2.2	Bitch: per year or part thereof	14.0%	**R 337.00**	5.97%	R 357.00	5.93%	R 378.00	5.88%	R 295.61
R 79.50	6.2.2.2.3	Sterilised/castrated (proof)	14.0%	**R 84.00**	5.66%	R 89.00	5.95%	R 94.00	5.62%	R 73.68
	6.2.2.2.4	Euthanasia	14.0%							
	6.2.2.2.5	Sterilisation/castration	14.0%							
	6..2.2.3	**Executing of warrants of arrest**	14.0%	**R 150.00**	New	R 159.00	6.00%	R 168.00	5.66%	R 131.58
	6.2.3	**Fire Brigade Service**								
		(In terms of Provincial Notice 396 of 11 June 1982)								
	6.2.3.1	Call-outs (per call)								
New		This includes all fire fighting vehicles, all manpower water supply and pump operation during the actual delivery of specialized in fire fighting, (excluding travel time) where more than 1 hour worked. (excluding travel time) (Per hour or part thereof)	14.0%	**R 2 100.00**	New	R 2 226.00	6.00%	R 2 359.00	5.97%	R 1 842.11
New	6.2.3.2	Addisional sources and consumables:		**Cost**	New	**Cost**		**Cost**		
New	6.2.3.3	Spesial Standby Services		**R 1 400.00**	New	R 1 484.00	6.00%	R 1 573.00	6.00%	R 1 400.00
R 1 155.40	**6.2.4**	**Filling of swimming pools** (per pool)	14.0%	**R 2 162.00**	87.12%	R 2 291.00	5.97%	R 2 428.00	5.98%	R 1 896.49
	6.2.5	**Permits (**per permit)								
R 115.54		(a) Gas	14.0%	**R 200.00**	73.10%	R 212.00	6.00%	R 224.00	5.66%	R 175.44
R 115.54		(b) Liquid Fuel	14.0%	**R 200.00**	73.10%	R 212.00	6.00%	R 224.00	5.66%	R 175.44
R 115.54		(c) Tanks with hazardous contents (HAZCHEM)	14.0%	**R 200.00**	73.10%	R 212.00	6.00%	R 224.00	5.66%	R 175.44
R 115.54		(d) Spray-paint rooms	14.0%	**R 200.00**	73.10%	R 212.00	6.00%	R 224.00	5.66%	R 175.44
	6.2.6	**Refuse tariffs moved to Civil Services**								
	6.2.7	**Licensing and Regulating: Hiring and Sundry**								
R 531.06	6.2.7.1	Vendor stalls (uncovered)	14.0%	**R 562.00**	5.83%	R 595.00	5.87%	R 630.00	5.88%	R 492.98
R 857.54	6.2.7.2	Vendor stalls -- under cover (per annum)	14.0%	**R 908.00**	5.88%	R 962.00	5.95%	R 1 019.00	5.93%	R 796.49
	6.2.7.3	Clean-up of premises (cost recoverable from owner)								
	6.2.8	**Holiday Resorts**								
R 450.00		Deposit for hiring C & D types Chalets at Pine Forest (*Dennebos*)	Exempt	**R 450.00**	0.00%	R 477.00	6.00%	R 505.00	5.87%	
R 350.00		Deposit for hiring of other	Exempt	**R 350.00**	0.00%	R 371.00	6.00%	R 393.00	5.93%	
	6.2.8.1	**Pine Forest (*Dennebos*)**								
	6.2.8.1.1	Administrative levy for cancellation of booking								
25.00%		(% of rental amount, no maximum)	14.0%	**25.00%**	0.00%	25.00%	0.00%	25.00%	0.00%	R 0.22
	6.2.8.1.2	**Camping (per stand per night)**								
R 286.00		High season	14.0%	**R 286.00**	0.00%	R 303.00	5.94%	R 321.00	5.94%	R 250.88
R 186.00		In season	14.0%	**R 186.00**	0.00%	R 197.00	5.91%	R 208.00	5.58%	R 163.16
R 114.00		Out of season	14.0%	**R 114.00**	0.00%	R 120.00	5.26%	R 127.00	5.83%	R 100.00
R 350.00		Deposit	Exempt	**R 350.00**	0.00%	R 371.00	6.00%	R 393.00	5.93%	
	6.2.8.1.3	**Annual Booking Fee**								
R 10 453.50		A-type - caravan premises	14.0%	**R 11 498.00**	9.99%	R 12 647.00	9.99%	R 13 911.00	9.99%	R 10 085.96
R 8 219.05		B-type - caravan premises	14.0%	**R 9 040.00**	9.99%	R 9 944.00	10.00%	R 10 938.00	10.00%	R 7 929.82
R 7 646.35		C-type - caravan premises	14.0%	**R 8 410.00**	9.99%	R 9 251.00	10.00%	R 10 176.00	10.00%	R 7 377.19
R 10 453.50		Log Cabins	14.0%	**R 11 498.00**	9.99%	R 12 647.00	9.99%	R 13 911.00	9.99%	R 10 085.96
R 8 025.85		A-type - Lost City	14.0%	**R 8 828.00**	9.99%	R 9 710.00	9.99%	R 10 681.00	10.00%	R 7 743.86
R 6 732.10		B-type - Lost City	14.0%	**R 7 405.00**	10.00%	R 8 145.00	9.99%	R 8 959.00	9.99%	R 6 495.61
		Deposit	Exempt							
	6.2.8.1.4	**Chalets (per unit per night)**								
	6.2.8.1.4.1	**A - Type**								
R 400.00		High season (24 December to 9 January & Easter weekend)	14.0%	**R 400.00**	0.00%	R 424.00	6.00%	R 449.00	5.90%	R 350.88
R 357.00		In season	14.0%	**R 357.00**	0.00%	R 378.00	5.88%	R 400.00	5.82%	R 313.16
R 292.00		Out of season	14.0%	**R 292.00**	0.00%	R 309.00	5.82%	R 327.00	5.83%	R 256.14
	6.2.8.1.4.2	**B - Type**								
R 652.00		High season (24 December to 9 January & Easter weekend)	14.0%	**R 652.00**	0.00%	R 691.00	5.98%	R 732.00	5.93%	R 571.93
R 530.00		In season	14.0%	**R 530.00**	0.00%	R 561.00	5.85%	R 594.00	5.88%	R 464.91
R 411.00		Out of season	14.0%	**R 411.00**	0.00%	R 435.00	5.84%	R 461.00	5.98%	R 360.53
	6.2.8.1.4.3	**C - Type**								
R 934.00		High season (24 December to 9 January & Easter weekend)	14.0%	**R 934.00**	0.00%	R 990.00	6.00%	R 1 049.00	5.96%	R 819.30
R 892.00		In season	14.0%	**R 892.00**	0.00%	R 945.00	5.94%	R 1 001.00	5.93%	R 782.46
R 492.00		Out of season	14.0%	**R 492.00**	0.00%	R 521.00	5.89%	R 552.00	5.95%	R 431.58
	6.2.8.1.4.4	**D - Type**								
R 845.00		High season (24 December to 9 January & Easter weekend)	14.0%	**R 845.00**	0.00%	R 895.00	5.92%	R 948.00	5.92%	R 741.23
R 709.00		In season	14.0%	**R 709.00**	0.00%	R 751.00	5.92%	R 796.00	5.99%	R 621.93
R 449.00		Out of season	14.0%	**R 449.00**	0.00%	R 475.00	5.79%	R 503.00	5.89%	R 393.86
	6.2.8.1.4.5	**E - Type**								
R 614.00		High season (24 December to 9 January & Easter weekend)	14.0%	**R 614.00**	0.00%	R 650.00	5.86%	R 689.00	6.00%	R 538.60
R 569.00		In season	14.0%	**R 569.00**	0.00%	R 603.00	5.98%	R 639.00	5.97%	R 499.12
R 366.00		Out of season	14.0%	**R 366.00**	0.00%	R 387.00	5.74%	R 410.00	5.94%	R 321.05

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
	6.2.8.1.4.6	**F - Type**								
R 400.00		High season (24 December to 9 January & Easter weekend)	14.0%	**R 400.00**	0.00%	R 424.00	6.00%	R 449.00	5.90%	R 350.88
R 357.00		In season	14.0%	**R 357.00**	0.00%	R 378.00	5.88%	R 400.00	5.82%	R 313.16
R 292.00		Out of season	14.0%	**R 292.00**	0.00%	R 309.00	5.82%	R 327.00	5.83%	R 256.14
	6.2.8.1.4.7	**G - Type**								
R 939.00		High season (24 December to 9 January & Easter weekend)	14.0%	**R 939.00**	0.00%	R 995.00	5.96%	R 1 054.00	5.93%	R 823.68
R 748.00		In season	14.0%	**R 748.00**	0.00%	R 792.00	5.88%	R 839.00	5.93%	R 656.14
R 465.00		Out of season	14.0%	**R 465.00**	0.00%	R 492.00	5.81%	R 521.00	5.89%	R 407.89
	6.2.8.1.4.8	Long-term monthly rentals are based on the weekend tariff multiplied by four (4) plus 20 percent.								
	6.2.8.1.5	**Day Visitors - Entrance**								
R 65.00		Per person per day	14.0%	**R 65.00**	0.00%	R 68.00	4.62%	R 72.00	5.88%	R 57.02
R 62.00		Per vehicle per day	14.0%	**R 62.00**	0.00%	R 65.00	4.84%	R 68.00	4.62%	R 54.39
	6.2.8.1.6	**Sundry Tariffs**								
R 797.00		Conference Hall (deposit)	Exempt	**R 797.00**	0.00%	R 844.00	5.90%	R 894.00	5.92%	
		Conference Hall hire: per session								
R 471.00		08:00 – 13.00	14.0%	**R 471.00**	0.00%	R 499.00	5.94%	R 528.00	5.81%	R 413.16
R 471.00		13:00 – 18:00	14.0%	**R 471.00**	0.00%	R 499.00	5.94%	R 528.00	5.81%	R 413.16
R 631.00		18:00 – 24:00	14.0%	**R 631.00**	0.00%	R 668.00	5.86%	R 708.00	5.99%	R 553.51
R 1 206.00		Conference Hall hire: per day	14.0%	**R 1 206.00**	0.00%	R 1 278.00	5.97%	R 1 354.00	5.95%	R 1 057.89
		Renting of Recreational Halls to sports clubs (local):								
R 350.00		Deposit	Exempt	**R 350.00**	0.00%	R 371.00	6.00%	R 393.00	5.93%	
R 1 041.00		Annual tariff	14.0%	**R 1 500.00**	44.09%	R 1 590.00	6.00%	R 1 685.00	5.97%	R 1 315.79
R 71.00		Bedding hiring: per set per week (chalets)	14.0%	**R 71.00**	0.00%	R 75.00	5.63%	R 79.00	5.33%	R 62.28
		Entrance (Local Residents)								
R 145.00		Clip cards - Local residence in Witzenberg area entrance (5 Visits)	14.0%	**R 155.00**	6.90%	R 164.00	5.81%	R 173.00	5.49%	R 135.96
		Local residence in Witzenberg annual tickets (per ticket)								
R 318.00		Adults	14.0%	**R 337.00**	5.97%	R 357.00	5.93%	R 378.00	5.88%	R 295.61
R 235.00		Children	14.0%	**R 249.00**	5.96%	R 263.00	5.62%	R 278.00	5.70%	R 218.42
R 220.00		Vehicles	14.0%	**R 233.00**	5.91%	R 246.00	5.58%	R 260.00	5.69%	R 204.39
R 56.00		Clip cards - Recreational facilities 5 clips per ticket	14.0%	**R 56.00**	0.00%	R 59.00	5.36%	R 62.00	5.08%	R 49.12
		Laundromat facilities								
R 45.00		Per 8kg, excluding washing powder	14.0%	**R 45.00**	0.00%	R 47.00	4.44%	R 49.00	4.26%	R 39.47
	6.2.8.2	**Klipriver Park (Closed)**								
	6.2.8.3	**Discounts - Both Resorts**								
		The following discounts will be allowed on booking by:								
		Pensioners - less 50% during off-season and midweek periods out of peak season								
		Registered Caravan Clubs and Club members - less 10% in periods out of peak season								
		Midweek in- and off season - less 25%								
		Students accompanied by parents - less 12% on day visitor fee								
	6.2.9	**Swimming Pools**								
		All swimming pools in Witzenberg								
R 6.00		Entrance: Adults	14.0%	**R 10.00**	66.67%	R 10.60	6.00%	R 11.24	6.00%	R 8.77
R 1.00		Children (school-going)	14.0%	**R 2.00**	100.0%	R 2.12	6.00%	R 2.25	6.00%	R 1.75
R 135.00		Season tickets	14.0%	**R 135.00**	0.00%	R 143.00	5.93%	R 151.00	5.59%	R 118.42
R 124.00		Annual fee per School (Only for School activities)	14.0%	**R 500.00**	303.2%	R 530.00	6.00%	R 561.00	5.85%	R 438.60
R 561.00		Annual fee per Service providers for Swimming training/lessons (Allow all trainees entry free)	14.0%	**R 1 000.00**	78.25%	R 1 060.00	6.00%	R 1 123.00	5.94%	R 877.19
	6.2.1	**Sports grounds**								
	6.2.10.1	**All sports grounds in Witzenberg**								
R 53.00		School practices (per practice)	14.0%	**R 56.00**	5.66%	R 59.00	5.36%	R 62.00	5.08%	R 49.12
R 46.64		If the school book the practices at the beginning of year and pay in full for all practices. (per practice) No refunds	14.0%	**R 49.00**	5.06%	R 51.00	4.08%	R 54.00	5.88%	R 42.98
R 110.24		School matches (per match)	14.0%	**R 116.00**	5.22%	R 122.00	5.17%	R 129.00	5.74%	R 101.75
R 110.24		Sports clubs (per practice)	14.0%	**R 116.00**	5.22%	R 122.00	5.17%	R 129.00	5.74%	R 101.75
R 81.62		If the sport club book the practices at the beginning of year and pay in full for all practices. (per practice) No refunds	14.0%	**R 86.00**	5.37%	R 91.00	5.81%	R 96.00	5.49%	R 75.44
R 234.26		Sports clubs (per match)	14.0%	**R 248.00**	5.87%	R 262.00	5.65%	R 277.00	5.73%	R 217.54
R 255.46		Other events	14.0%	**R 270.00**	5.69%	R 286.00	5.93%	R 303.00	5.94%	R 236.84
R 689.00		Festivals and Carnivals (per day)	14.0%	**R 730.00**	5.95%	R 773.00	5.89%	R 819.00	5.95%	R 640.35
R 277.72	**6.2.10.2**	**Deposit per event**	Exempt	**R 294.00**	5.86%	R 311.00	5.78%	R 329.00	5.79%	
	6.2.11	**Community Halls and Town Halls**								
	6.2.11.1	**Non-local and Outside Organisations**								
	6.2.11.1.1	**Tulbagh Community Hall**								
		Concerts, Theatre productions and Film Shows								
R 886.16		Non-local Associations	14.0%	**R 939.00**	5.96%	R 995.00	5.96%	R 1 054.00	5.93%	R 823.68
		Conferences, Meetings, Gatherings, Church Services and Bazaars								
R 128.26		Non-local Associations (per session)	14.0%	**R 135.00**	5.25%	R 143.00	5.93%	R 151.00	5.59%	R 118.42
		Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's								
R 1 083.32		Non-local Associations	14.0%	**R 1 148.00**	5.97%	R 1 216.00	5.92%	R 1 288.00	5.92%	R 1 007.02
		Shows, Exhibitions and Auctions								
R 886.16		Non-local Associations	14.0%	**R 939.00**	5.96%	R 995.00	5.96%	R 1 054.00	5.93%	R 823.68
		Performances, Mannequin Parades, Cooking demo's and Debutant								
R 886.16		Non-local Associations	14.0%	**R 939.00**	5.96%	R 995.00	5.96%	R 1 054.00	5.93%	R 823.68
R 620.10		Deposit for all the above	14.0%	**R 657.00**	5.95%	R 696.00	5.94%	R 737.00	5.89%	R 576.32
R 78.44		Preparation of hall per hour	14.0%	**R 83.00**	5.81%	R 87.00	4.82%	R 92.00	5.75%	R 72.81

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
	6.2.11.1.2	**Tulbagh Town Hall**								
		Concerts, Theatre productions and Film Shows								
R 1 003.82		Non-local Associations	14.0%	**R 1 064.00**	6.00%	R 1 127.00	5.92%	R 1 194.00	5.94%	R 933.33
R 1 070.60		Deposit for above	Exempt	**R 1 134.00**	5.92%	R 1 202.00	6.00%	R 1 274.00	5.99%	
		Local Organisations/Individuals								
	6.2.11.1.3	**Town Hall - Ceres**								
		Hall, stage and main toilets								
R 255.46		Morning	14.0%	**R 270.00**	5.69%	R 286.00	5.93%	R 303.00	5.94%	R 236.84
R 255.46		Afternoon	14.0%	**R 270.00**	5.69%	R 286.00	5.93%	R 303.00	5.94%	R 236.84
R 315.88		Evening	14.0%	**R 334.00**	5.74%	R 354.00	5.99%	R 375.00	5.93%	R 292.98
		Kitchen								
R 167.48		Morning	14.0%	**R 177.00**	5.68%	R 187.00	5.65%	R 198.00	5.88%	R 155.26
R 167.48		Afternoon	14.0%	**R 177.00**	5.68%	R 187.00	5.65%	R 198.00	5.88%	R 155.26
R 216.24		Evening	14.0%	**R 229.00**	5.90%	R 242.00	5.68%	R 256.00	5.79%	R 200.88
		Banqueting Hall: (only when not used in conjunction with kitchen) per session								
R 157.94		Morning	14.0%	**R 167.00**	5.74%	R 177.00	5.99%	R 187.00	5.65%	R 146.49
R 157.94		Afternoon	14.0%	**R 167.00**	5.74%	R 177.00	5.99%	R 187.00	5.65%	R 146.49
R 179.14		Evening	14.0%	**R 189.00**	5.50%	R 200.00	5.82%	R 212.00	6.00%	R 165.79
		Tariff 2: Public dances per session								
R 620.10		Hall, stage and toilets	14.0%	**R 657.00**	5.95%	R 696.00	5.94%	R 737.00	5.89%	R 576.32
		Tariff 3: Guarantee deposit								
R 1 070.60		Per function	Exempt	**R 1 134.00**	5.92%	R 1 202.00	6.00%	R 1 274.00	5.99%	#VALUE!
		Tariff 4: equipment per occasion								
R 26.50		Hiring of table cloths (each, per day)	14.0%	**R 28.00**	5.66%	R 30.00	7.14%	R 32.00	6.67%	R 24.56
R 14.84		Hiring of tables (each, per day)	14.0%	**R 16.00**	7.82%	R 17.00	6.25%	R 18.00	5.88%	R 14.04
R 13.78		Hiring of cutlery (per dozen, per day)	14.0%	**R 15.00**	8.85%	R 16.00	6.67%	R 17.00	6.25%	R 13.16
		Tariff 5: reduced rates								
		50% discount to organisations that qualify								
		Tariff 6: Levy in respect of exceeding the vacating time								
		In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
		Tariff 7: Pianos per function								
R 149.46		Piano organ	14.0%	**R 158.00**	5.71%	R 167.00	5.70%	R 177.00	5.99%	R 138.60
R 167.48		Grand piano	14.0%	**R 177.00**	5.68%	R 187.00	5.65%	R 198.00	5.88%	R 155.26
		Tariff 8: Rehearsals (per rehearsal)								
		In respect of hall and stage only								
R 107.06		Morning: 10:00 - 12:00 (per rehearsal)	14.0%	**R 113.00**	5.55%	R 119.00	5.31%	R 126.00	5.88%	R 99.12
R 119.78		Evening: 18:00 - 20:00 (per rehearsal)	14.0%	**R 126.00**	5.19%	R 133.00	5.56%	R 140.00	5.26%	R 110.53
		Tariff 9: Changes to Bookings -- per booking								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 87.98		Levy	14.0%	**R 93.00**	5.71%	R 98.00	5.38%	R 103.00	5.10%	R 81.58
R 179.14		**Sound system for Town Hall (per occasion)**	14.0%	**R 189.00**	5.50%	R 200.00	5.82%	R 212.00	6.00%	R 165.79
	6.2.11.1.4	**Bella Vista Community Hall**								
		Tariff 1: Basic charges per session								
		Hall, stage and main toilets								
R 185.50		Morning	14.0%	**R 196.00**	5.66%	R 207.00	5.61%	R 219.00	5.80%	R 171.93
R 185.50		Afternoon	14.0%	**R 196.00**	5.66%	R 207.00	5.61%	R 219.00	5.80%	R 171.93
R 276.66		Evening	14.0%	**R 293.00**	5.91%	R 310.00	5.80%	R 328.00	5.81%	R 257.02
		Kitchen								
R 167.48		Morning	14.0%	**R 177.00**	5.68%	R 187.00	5.65%	R 198.00	5.88%	R 155.26
R 167.48		Afternoon	14.0%	**R 177.00**	5.68%	R 187.00	5.65%	R 198.00	5.88%	R 155.26
R 185.50		Evening	14.0%	**R 196.00**	5.66%	R 207.00	5.61%	R 219.00	5.80%	R 171.93
		Change rooms (excluding main toilets)								
R 49.82		Morning	14.0%	**R 52.00**	4.38%	R 55.00	5.77%	R 58.00	5.45%	R 45.61
R 49.82		Afternoon	14.0%	**R 52.00**	4.38%	R 55.00	5.77%	R 58.00	5.45%	R 45.61
R 97.52		Evening	14.0%	**R 103.00**	5.62%	R 109.00	5.83%	R 115.00	5.50%	R 90.35
		Tariff 2: Public dances per session								
R 630.70		Hall, stage and toilets	14.0%	**R 668.00**	5.91%	R 708.00	5.99%	R 750.00	5.93%	R 585.96
		Tariff 3: Guarantee deposit								
R 266.06		Per function --- excluding kitchen	14.0%	**R 282.00**	5.99%	R 298.00	5.67%	R 315.00	5.70%	R 247.37
R 1 070.60		Per function --- including kitchen	14.0%	**R 1 134.00**	5.92%	R 1 202.00	6.00%	R 1 274.00	5.99%	R 994.74
		Tariff 4: equipment per occasion								
R 26.50		Hiring of table cloths (each, per day)	14.0%	**R 28.00**	5.66%	R 29.00	3.57%	R 30.00	3.45%	R 24.56
R 15.02		Hiring of tables (each, per day)	14.0%	**R 15.00**	-0.13%	R 15.00	0.00%	R 15.00	0.00%	R 13.16
R 13.86		Hiring of cutlery (per dozen, per day)	14.0%	**R 14.00**	0.98%	R 14.00	0.00%	R 14.00	0.00%	R 12.28
		Tariff 5: Reduced rates								
		50% discount to organisations that qualify								
		Tariff 6: Levy in respect of exceeding the vacating time								
		In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
		Tariff 7: Pianos								
		Tariff 8: Rehearsals (per rehearsal)								
		In respect of hall and stage only								
R 68.90		Morning: 10:00 - 12:00 (per rehearsal)	14.0%	**R 73.00**	5.95%	R 77.00	5.48%	R 81.00	5.19%	R 64.04
R 97.52		Evening: 18:00 - 20:00 (per rehearsal)	14.0%	**R 103.00**	5.62%	R 109.00	5.83%	R 115.00	5.50%	R 90.35
		Tariff 9: Changes to Bookings -- per booking								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 78.44		Levy	R 0.14	**R 83.00**	5.81%	R 87.00	4.82%	R 92.00	5.75%	R 72.81
	6.2.11.1.5	**Dreyer Hall**								
		Tariff 1: Basic charges per session								
		Hall, stage and main toilets								

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
R 167.48		Morning	R 0.14	**R 177.00**	5.68%	R 187.00	5.65%	R 198.00	5.88%	R 155.26
R 167.48		Afternoon	R 0.14	**R 177.00**	5.68%	R 187.00	5.65%	R 198.00	5.88%	R 155.26
R 227.90		Evening	R 0.14	**R 241.00**	5.75%	R 255.00	5.81%	R 270.00	5.88%	R 211.40
		Kitchen								
R 59.36		Morning	R 0.14	**R 62.00**	4.45%	R 65.00	4.84%	R 68.00	4.62%	R 54.39
R 59.36		Afternoon	R 0.14	**R 62.00**	4.45%	R 65.00	4.84%	R 68.00	4.62%	R 54.39
R 68.90		Evening	R 0.14	**R 73.00**	5.95%	R 77.00	5.48%	R 81.00	5.19%	R 64.04
		Change rooms (excluding main toilets)								
R 49.82		Morning	R 0.14	**R 52.00**	4.38%	R 55.00	5.77%	R 58.00	5.45%	R 45.61
R 49.82		Afternoon	R 0.14	**R 52.00**	4.38%	R 55.00	5.77%	R 58.00	5.45%	R 45.61
R 107.06		Evening	R 0.14	**R 113.00**	5.55%	R 119.00	5.31%	R 126.00	5.88%	R 99.12
		Tariff 2: Public dances per session								
R 630.70		Hall, stage and toilets	R 0.14	**R 668.00**	5.91%	R 708.00	5.99%	R 750.00	5.93%	R 585.96
R 240.62		**Tariff 3: Guarantee deposit per function**	Exempt	**R 255.00**	5.98%	R 270.00	5.88%	R 286.00	5.93%	R 255.00
		Tariff 4: Equipment								
		Tariff 5: Reduced rates								
		50% discount to organisations that qualify								
		Tariff 6: Levy in respect of exceeding the vacating time								
		In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
		Tariff 7: Pianos								
		Tariff 8: Rehearsals (per rehearsal)								
		In respect of hall and stage only								
R 49.82		Morning: 10:00 - 12:00 (per rehearsal)	14.0%	**R 52.00**	4.38%	R 55.00	5.77%	R 58.00	5.45%	R 45.61
R 78.44		Evening: 18:00 - 20:00 (per rehearsal)	14.0%	**R 83.00**	5.81%	R 87.00	4.82%	R 92.00	5.75%	R 72.81
		Tariff 9: Changes to Bookings -- per booking								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 78.44		Levy	14.0%	**R 83.00**	5.81%	R 87.00	4.82%	R 92.00	5.75%	R 72.81
	6.2.11.1.6	**Bella Vista Youth Centre and Polo cross Hall N'duli**								
		Tariff 1: Basic charges per session								
		Hall, stage and main toilets								
R 167.48		Morning	14.0%	**R 177.00**	5.68%	R 187.00	5.65%	R 198.00	5.88%	R 155.26
R 167.48		Afternoon	14.0%	**R 177.00**	5.68%	R 187.00	5.65%	R 198.00	5.88%	R 155.26
R 227.90		Evening	14.0%	**R 241.00**	5.75%	R 255.00	5.81%	R 270.00	5.88%	R 211.40
		Tariff 2: Public dances per session								
R 630.70		Hall, stage and toilets	14.0%	**R 668.00**	5.91%	R 708.00	5.99%	R 750.00	5.93%	R 585.96
R 240.62		**Tariff 3: Guarantee deposit per function**	Exempt	**R 255.00**	5.98%	R 270.00	5.88%	R 286.00	5.93%	
		Tariff 4: Equipment								
		Tariff 5: Reduced rates								
		50% discount to organisations that qualify								
		Tariff 6: Levy in respect of exceeding the vacating time								
		In the event of the lessee failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has								
		Tariff 7: Rehearsals (per rehearsal)								
		In respect of hall and stage only								
R 49.82		Morning: 10:00 - 12:00 (per rehearsal)	14.0%	**R 52.00**	4.38%	R 55.00	5.77%	R 58.00	5.45%	R 45.61
R 78.44		Evening: 18:00 - 20:00 (per rehearsal)	14.0%	**R 83.00**	5.81%	R 87.00	4.82%	R 92.00	5.75%	R 72.81
		Tariff 8: Changes to bookings --- per booking								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 87.98		Levy	14.0%	**R 93.00**	5.71%	R 98.00	5.38%	R 103.00	5.10%	R 81.58
	6.2.11.1.7	**N'duli New Hall**								
		Tariff 1: Basic charges per session								
		Hall, stage and main toilets								
R 197.16		Morning	14.0%	**R 208.00**	5.50%	R 220.00	5.77%	R 233.00	5.91%	R 182.46
R 197.16		Afternoon	14.0%	**R 208.00**	5.50%	R 220.00	5.77%	R 233.00	5.91%	R 182.46
R 276.66		Evening	14.0%	**R 293.00**	5.91%	R 310.00	5.80%	R 328.00	5.81%	R 257.02
		Kitchen								
R 87.98		Morning	14.0%	**R 93.00**	5.71%	R 98.00	5.38%	R 103.00	5.10%	R 81.58
R 87.98		Afternoon	14.0%	**R 93.00**	5.71%	R 98.00	5.38%	R 103.00	5.10%	R 81.58
R 128.26		Evening	14.0%	**R 135.00**	5.25%	R 143.00	5.93%	R 151.00	5.59%	R 118.42
		Change rooms (excluding main toilets)								
R 39.22		Morning	14.0%	**R 41.00**	4.54%	R 43.00	4.88%	R 45.00	4.65%	R 35.96
R 39.22		Afternoon	14.0%	**R 41.00**	4.54%	R 43.00	4.88%	R 45.00	4.65%	R 35.96
R 59.36		Evening	14.0%	**R 62.00**	4.45%	R 65.00	4.84%	R 68.00	4.62%	R 54.39
		Tariff 2: Public dances per session								
R 669.92		Hall, stage and toilets	14.0%	**R 710.00**	5.98%	R 752.00	5.92%	R 797.00	5.98%	R 622.81
R 346.62		**Tariff 3: Guarantee deposit per function**	Exempt	**R 367.00**	5.88%	R 389.00	5.99%	R 412.00	5.91%	
		Tariff 4: Equipment								

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
		Tariff 5: Reduced rates								
		50% discount to organisations that qualify								
		Tariff 6: Levy in respect of exceeding the vacating time								
		In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has								
		Tariff 7: Rehearsals (per rehearsal)								
		In respect of hall and stage only								
R 78.44		Morning: 10:00 - 12:00 (per rehearsal)	14.0%	**R 83.00**	5.81%	R 87.00	4.82%	R 92.00	5.75%	R 72.81
R 97.52		Evening: 18:00 - 20:00 (per rehearsal)	14.0%	**R 103.00**	5.62%	R 109.00	5.83%	R 115.00	5.50%	R 90.35
		Tariff 8: Changes to bookings --- per booking								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 78.44		Levy	14.0%	**R 83.00**	5.81%	R 87.00	4.82%	R 92.00	5.75%	R 72.81
	6.2.11.1.8	**Prince Alfred's Hamlet Town Hall**								
R 39.22		**Tariff 1: Information sessions**	14.0%	**R 41.00**	4.54%	R 43.00	4.88%	R 45.00	4.65%	R 35.96
		Tariff 2: Welfare Functions								
		Tariff 3: Meetings								
R 49.82		Hire	14.0%	**R 52.00**	4.38%	R 55.00	5.77%	R 58.00	5.45%	R 45.61
R 154.76		Deposit	Exempt	**R 164.00**	5.97%	R 173.00	5.49%	R 183.00	5.78%	
		Tariff 4: Weddings, dinners, receptions and dances								
R 669.92		Hire	14.0%	**R 710.00**	5.98%	R 752.00	5.92%	R 797.00	5.98%	R 622.81
R 760.02		Deposit	Exempt	**R 805.00**	5.92%	R 853.00	5.96%	R 904.00	5.98%	
		Tariff 5: Church services and fundraisings								
R 345.56		Hire	14.0%	**R 366.00**	5.92%	R 387.00	5.74%	R 410.00	5.94%	R 321.05
R 485.48		Deposit	Exempt	**R 514.00**	5.87%	R 544.00	5.84%	R 576.00	5.88%	
		Tariff 6: Sport practices								
R 157.94		Hire	14.0%	**R 167.00**	5.74%	R 177.00	5.99%	R 187.00	5.65%	R 146.49
R 277.72		Deposit	Exempt	**R 294.00**	5.86%	R 311.00	5.78%	R 329.00	5.79%	
	6.2.11.1.9	**Prince Alfred's Hamlet Community Hall**								
R 39.22		**Tariff 1: Information sessions**	14.0%	**R 41.00**	4.54%	R 43.00	4.88%	R 45.00	4.65%	R 35.96
		Tariff 2: Welfare Functions								
		Tariff 3: Meetings								
R 49.82		Hire	14.0%	**R 52.00**	4.38%	R 55.00	5.77%	R 58.00	5.45%	R 45.61
R 120.84		Deposit	Exempt	**R 128.00**	5.93%	R 135.00	5.47%	R 143.00	5.93%	
		Tariff 4: Weddings, dinners, receptions and dances								
R 641.30		Hire	14.0%	**R 679.00**	5.88%	R 719.00	5.89%	R 762.00	5.98%	R 595.61
R 691.12		Deposit	Exempt	**R 732.00**	5.92%	R 775.00	5.87%	R 821.00	5.94%	
		Tariff 5: Church services and fundraisings								
R 345.56		Hire	14.0%	**R 366.00**	5.92%	R 387.00	5.74%	R 410.00	5.94%	R 321.05
R 485.48		Deposit	Exempt	**R 514.00**	5.87%	R 544.00	5.84%	R 576.00	5.88%	
		Tariff 6: Sport practices								
R 78.44		Hire	14.0%	**R 83.00**	5.81%	R 87.00	4.82%	R 92.00	5.75%	R 72.81
R 380.54		Deposit	Exempt	**R 403.00**	5.90%	R 427.00	5.96%	R 452.00	5.85%	
	6.2.11.1.10	**Tulbagh Community Hall**								
		Indoor Sport								
R 1 281.54		Professional	14.0%	**R 1 358.00**	5.97%	R 1 439.00	5.96%	R 1 525.00	5.98%	R 1 191.23
R 738.82		Amateur	14.0%	**R 783.00**	5.98%	R 829.00	5.87%	R 878.00	5.91%	R 686.84
R 97.52		Practices -- per hour	14.0%	**R 103.00**	5.62%	R 109.00	5.83%	R 115.00	5.50%	R 90.35
R 518.34		Deposit	Exempt	**R 549.00**	5.92%	R 581.00	5.83%	R 615.00	5.85%	
		Concerts, Theatre productions and Film Shows								
R 521.52		Local Associations	14.0%	**R 552.00**	5.84%	R 585.00	5.98%	R 620.00	5.98%	R 484.21
R 1 281.54		Professional / Private	14.0%	**R 1 358.00**	5.97%	R 1 439.00	5.96%	R 1 525.00	5.98%	R 1 191.23
R 518.34		Deposit	Exempt	**R 549.00**	5.92%	R 581.00	5.83%	R 615.00	5.85%	
		Conferences, Meetings, Gatherings, Church Services and Bazaars								
R 107.06		Local Associations	14.0%	**R 113.00**	5.55%	R 119.00	5.31%	R 126.00	5.88%	R 99.12
R 432.48		Deposit	Exempt	**R 458.00**	5.90%	R 485.00	5.90%	R 514.00	5.98%	
		Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's								
R 828.92		Local Associations	14.0%	**R 878.00**	5.92%	R 930.00	5.92%	R 985.00	5.91%	R 770.18
R 1 249.74		Private	14.0%	**R 1 324.00**	5.94%	R 1 403.00	5.97%	R 1 487.00	5.99%	R 1 161.40
R 518.34		Deposit	Exempt	**R 549.00**	5.92%	R 581.00	5.83%	R 615.00	5.85%	
		Shows, Exhibitions and Auctions								
R 886.16		Non-local Associations	14.0%	**R 939.00**	5.96%	R 995.00	5.96%	R 1 054.00	5.93%	R 823.68
		Local Associations								
R 570.28		Deposit	Exempt	**R 604.00**	5.91%	R 640.00	5.96%	R 678.00	5.94%	
		Performances, Mannequin Parades, Cooking demo's and Debutant								
R 747.30		Non-local Associations	14.0%	**R 792.00**	5.98%	R 839.00	5.93%	R 889.00	5.96%	R 694.74
R 521.52		Local Associations	14.0%	**R 552.00**	5.84%	R 585.00	5.98%	R 620.00	5.98%	R 484.21
R 949.76		Deposit	Exempt	**R 1 006.00**	5.92%	R 1 066.00	5.96%	R 1 129.00	5.91%	
R 78.44		**Preparation of hall per hour**	14.0%	**R 83.00**	5.81%	R 87.00	4.82%	R 92.00	5.75%	R 72.81

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
	6.2.11.2	**Local Organisations**								
	6.2.11.2.1	**Tulbagh Town Hall**								
		Deposit								
R 949.76		Main hall	Exempt	**R 1 006.00**	5.92%	R 1 066.00	5.96%	R 1 129.00	5.91%	
R 304.22		Banqueting hall	Exempt	**R 322.00**	5.84%	R 341.00	5.90%	R 361.00	5.87%	
R 304.22		Auditorium	Exempt	**R 322.00**	5.84%	R 341.00	5.90%	R 361.00	5.87%	
R 165.36		Kitchen	Exempt	**R 175.00**	5.83%	R 185.00	5.71%	R 196.00	5.95%	
R 285.14		Tables	Exempt	**R 302.00**	5.91%	R 320.00	5.96%	R 339.00	5.94%	
		Hire:								
		Indoor Sport								
R 1 379.06		Professional	14.0%	**R 1 461.00**	5.94%	R 1 548.00	5.95%	R 1 640.00	5.94%	R 1 281.58
R 738.82		Amateur	14.0%	**R 783.00**	5.98%	R 829.00	5.87%	R 878.00	5.91%	R 686.84
R 197.16		Kitchen	14.0%	**R 208.00**	5.50%	R 220.00	5.77%	R 233.00	5.91%	R 182.46
		Concerts, Theatre productions and Film Shows								
R 452.62		Local Associations	14.0%	**R 479.00**	5.83%	R 507.00	5.85%	R 537.00	5.92%	R 420.18
R 1 281.54		Professional / Private	14.0%	**R 1 358.00**	5.97%	R 1 439.00	5.96%	R 1 525.00	5.98%	R 1 191.23
R 197.16		Kitchen	14.0%	**R 208.00**	5.50%	R 220.00	5.77%	R 233.00	5.91%	R 182.46
		Conferences, Meetings, Gatherings, Church Services and Bazaars								
R 452.62		Main hall	14.0%	**R 479.00**	5.83%	R 507.00	5.85%	R 537.00	5.92%	R 420.18
R 197.16		Banqueting hall	14.0%	**R 208.00**	5.50%	R 220.00	5.77%	R 233.00	5.91%	R 182.46
R 315.88		Auditorium	14.0%	**R 334.00**	5.74%	R 354.00	5.99%	R 375.00	5.93%	R 292.98
R 197.16		Kitchen	14.0%	**R 208.00**	5.50%	R 220.00	5.77%	R 233.00	5.91%	R 182.46
		Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's								
R 1 180.84		Main hall	14.0%	**R 1 251.00**	5.94%	R 1 326.00	6.00%	R 1 405.00	5.96%	R 1 097.37
R 531.06		Banqueting hall	14.0%	**R 562.00**	5.83%	R 595.00	5.87%	R 630.00	5.88%	R 492.98
R 255.46		Kitchen	14.0%	**R 270.00**	5.69%	R 286.00	5.93%	R 303.00	5.94%	R 236.84
		Shows, Exhibitions and Auctions								
R 1 083.32		Main hall	14.0%	**R 1 148.00**	5.97%	R 1 216.00	5.92%	R 1 288.00	5.92%	R 1 007.02
R 521.52		Banqueting hall	14.0%	**R 552.00**	5.84%	R 585.00	5.98%	R 620.00	5.98%	R 484.21
R 255.46		Kitchen	14.0%	**R 270.00**	5.69%	R 286.00	5.93%	R 303.00	5.94%	R 236.84
		Performances, Mannequin Parades, Cooking demo's and Debutant								
R 1 083.32		Main hall	14.0%	**R 1 148.00**	5.97%	R 1 216.00	5.92%	R 1 288.00	5.92%	R 1 007.02
R 1 083.32		Banqueting hall	14.0%	**R 1 148.00**	5.97%	R 1 216.00	5.92%	R 1 288.00	5.92%	R 1 007.02
R 97.52		**Preparation of hall per hour**	14.0%	**R 103.00**	5.62%	R 109.00	5.83%	R 115.00	5.50%	R 90.35
R 15.90		**Tables: per table to maximum of R110.00**	14.0%	**R 17.00**	6.92%	R 18.00	5.88%	R 19.00	5.56%	R 14.91
	6.2.11.2.2	**Drostdy hall**								
R 333.90		Hire	14.0%	**R 353.00**	5.72%	R 374.00	5.95%	R 396.00	5.88%	R 309.65
R 285.14		Deposit	Exempt	**R 302.00**	5.91%	R 320.00	5.96%	R 339.00	5.94%	
	6.2.11.2.3	**Montana Community Hall**								
		Concerts and stage performances								
R 484.42		Hire	14.0%	**R 513.00**	5.90%	R 543.00	5.85%	R 575.00	5.89%	R 450.00
R 422.94		Deposit	Exempt	**R 448.00**	5.93%	R 474.00	5.80%	R 502.00	5.91%	
		Disco's and Dances								
R 779.10		Hire	14.0%	**R 825.00**	5.89%	R 874.00	5.94%	R 926.00	5.95%	R 723.68
R 518.34		Deposit	Exempt	**R 549.00**	5.92%	R 581.00	5.83%	R 615.00	5.85%	
		Film shows, Wedding receptions and birthdays								
R 376.30		Hire	14.0%	**R 398.00**	5.77%	R 421.00	5.78%	R 446.00	5.94%	R 349.12
R 422.94		Deposit	Exempt	**R 448.00**	5.93%	R 474.00	5.80%	R 502.00	5.91%	
		Meetings								
R 179.14		Hire	14.0%	**R 189.00**	5.50%	R 200.00	5.82%	R 212.00	6.00%	R 165.79
R 259.70		Deposit	Exempt	**R 275.00**	5.89%	R 291.00	5.82%	R 308.00	5.84%	
		Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions)								
		Performances								
R 315.88		Hire	14.0%	**R 334.00**	5.74%	R 354.00	5.99%	R 375.00	5.93%	R 292.98
R 346.62		Deposit	Exempt	**R 367.00**	5.88%	R 389.00	5.99%	R 412.00	5.91%	
		Exhibitions								
R 315.88		Hire	14.0%	**R 334.00**	5.74%	R 354.00	5.99%	R 375.00	5.93%	R 292.98
R 277.72		Deposit	Exempt	**R 294.00**	5.86%	R 311.00	5.78%	R 329.00	5.79%	
		Bazaars								
R 197.16		Hire: Churches and Schools	14.0%	**R 208.00**	5.50%	R 220.00	5.77%	R 233.00	5.91%	R 182.46
R 345.56		Hire: Other	14.0%	**R 366.00**	5.92%	R 387.00	5.74%	R 410.00	5.94%	R 321.05
R 397.50		Deposit	Exempt	**R 421.00**	5.91%	R 446.00	5.94%	R 472.00	5.83%	
R 68.90		**Kitchen**	14.0%	**R 73.00**	5.95%	R 77.00	5.48%	R 81.00	5.19%	R 64.04
R 87.98		**Montana Library Hall :** Per occasion (No Church Services)	14.0%	**R 93.00**	5.71%	R 98.00	5.38%	R 103.00	5.10%	R 81.58
R 107.06		**Stamper Street Hall :** (per occasion)	14.0%	**R 113.00**	5.55%	R 119.00	5.31%	R 126.00	5.88%	R 99.12

NB: Once in a quarter the hall may be utilised, without charge, by political parties that are represented in Council, for their political meetings with the community. The political party concerned must however present its intent to the Municipal Manager, and consent is subject to the availability of the facility. Priority will be given to the order in which applications are received.

NB: The Municipal Manager may use his discretion to offer a hall free of any charge to Youth-, Service-, Charity-, Community-, Sport-, Educational- and State Institutions, and Senior Citizens.

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT	Description		VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
	6.2.12	**Cemeteries**								
		Tariffs								
	6.2.12.1	**Non-local residents**								
		All persons that were resident outside the Witzenberg Municipal jurisdiction.								
R 2 621.38		6 ft excavation: plot included	14.0%	**R 2 778.00**	5.97%	R 2 944.00	5.98%	R 3 120.00	5.98%	R 2 436.84
R 3 112.16		8 ft excavation: plot included	14.0%	**R 3 298.00**	5.97%	R 3 495.00	5.97%	R 3 704.00	5.98%	R 2 892.98
R 786.52		Re-burials: opening and closing of graves	14.0%	**R 833.00**	5.91%	R 882.00	5.88%	R 934.00	5.90%	R 730.70
R 266.06		Memorial plaque	14.0%	**R 282.00**	5.99%	R 298.00	5.67%	R 315.00	5.70%	R 247.37
	6.2.12.2	**Local residents**								
		All persons that were resident inside the Witzenberg Municipal jurisdiction.								
	6.2.12.2.1	**Indigent cases**								
		Town residents								
		Definition:								
		At the time of death the deceased had to be part of a household that was approved as an indigent case, also noted as such in the Financial system.								
		Rural residents								
		Definition:								
		At the time of death the deceased had to be part of a household of which the combined income did not exceed twice the State's Old-age Pension allowance, and that the								
		Burials for indigent cases are free of charge, being funded from the Indigent Allocation at non-local tariffs.								
	6.2.12.2.2	**All other cases**								
R 294.68		Plot	14.0%	**R 312.00**	5.88%	R 330.00	5.77%	R 349.00	5.76%	R 273.68
R 935.98		6 ft excavation	14.0%	**R 992.00**	5.99%	R 1 051.00	5.95%	R 1 114.00	5.99%	R 870.18
R 1 003.82		8 ft excavation	14.0%	**R 1 064.00**	6.00%	R 1 127.00	5.92%	R 1 194.00	5.94%	R 933.33
R 452.62		Re-burials: opening and closing of graves	14.0%	**R 479.00**	5.83%	R 507.00	5.85%	R 537.00	5.92%	R 420.18
R 255.46		Memorial plaque	14.0%	**R 270.00**	5.69%	R 286.00	5.93%	R 303.00	5.94%	R 236.84
	6.2.13	**Dept. Parks -- private works -- equipment -- tariff per hour**								
R 49.82		Lawnmower: 450 mm (small) per hour	14.0%	**R 52.00**	4.38%	R 55.00	5.77%	R 58.00	5.45%	R 45.61
R 87.98		Lawnmower: 750 mm (large) per hour	14.0%	**R 93.00**	5.71%	R 98.00	5.38%	R 103.00	5.10%	R 81.58
R 68.90		Forest cutters (per hour)	14.0%	**R 73.00**	5.95%	R 77.00	5.48%	R 81.00	5.19%	R 64.04
R 68.90		Chain saws (per hour)	14.0%	**R 73.00**	5.95%	R 77.00	5.48%	R 81.00	5.19%	R 64.04
R 138.86		Bush cutters (per hour)	14.0%	**R 147.00**	5.86%	R 155.00	5.44%	R 164.00	5.81%	R 128.95
R 138.86		Trailers (per hour)	14.0%	**R 147.00**	5.86%	R 155.00	5.44%	R 164.00	5.81%	R 128.95
R 157.94		Spray pumps: Mechanical and triangular (per hour)	14.0%	**R 167.00**	5.74%	R 177.00	5.99%	R 187.00	5.65%	R 146.49
	6.3.	**FINANCIAL SERVICES**								
	6.3.1	**Administrative fees**								
R 97.52	6.3.1.1	Furnishing of evaluation- and / or clearance certificates in accordance with Section 96 of Ordinance 20 of 1974: per certificate:	14.0%	**R 103.00**	5.62%	R 109.00	5.83%	R 115.00	5.50%	R 90.35
	6.3.1.2	Valuations & deed search								
	6.3.1.2.1	Re-evaluation of properties (per application)								
R 173.84		Residential properties	14.0%	**R 184.00**	5.84%	R 195.00	5.98%	R 206.00	5.64%	R 161.40
R 837.40		Business properties	14.0%	**R 887.00**	5.92%	R 940.00	5.98%	R 996.00	5.96%	R 778.07
R 1 039.86		Agricultural properties	14.0%	**R 1 102.00**	5.98%	R 1 168.00	5.99%	R 1 238.00	5.99%	R 966.67
R 935.98		State owned properties	14.0%	**R 992.00**	5.99%	R 1 051.00	5.95%	R 1 114.00	5.99%	R 870.18
R 86.92		Urban vacant land	14.0%	**R 92.00**	5.84%	R 97.00	5.43%	R 102.00	5.15%	R 80.70
R 173.84		Other not specified above	14.0%	**R 184.00**	5.84%	R 195.00	5.98%	R 206.00	5.64%	R 161.40
R 40.28	6.3.1.2.2	Deeds office search per erf	14.0%	**R 42.00**	4.27%	R 44.00	4.76%	R 46.00	4.55%	R 36.84
	6.3.1.3	Tracing of any information older than six months. (per hour or part thereof)	14.0%							
R 39.54	6.3.1.4	Issuing of accounts' duplicates (per account)	14.0%	**R 41.00**	3.70%	R 43.00	4.88%	R 45.00	4.65%	R 35.96
R 376.30	6.3.1.5	Furnishing of name- and address list (per list) (per town)	14.0%	**R 398.00**	5.77%	R 421.00	5.78%	R 446.00	5.94%	R 349.12
R 78.44	6.3.1.6	Surcharge on *Refer to Drawer* cheques (per cheque)	14.0%	**R 83.00**	5.81%	R 87.00	4.82%	R 92.00	5.75%	R 72.81
R 28.51	6.3.1.7	Excess	14.0%	**R 30.00**	5.21%	R 31.00	3.33%	R 32.00	3.23%	R 26.32
	6.3.1.8	Recovery costs								
	6.3.1.8.1	Tariffs for processes and the serving of documentation by the Municipality								
R 30.74	6.3.1.8.1.1	Serving of a registered reminder (per reminder)	14.0%	**R 32.00**	4.10%	R 33.00	3.13%	R 34.00	3.03%	R 28.07
R 43.46	6.3.1.8.1.2	Stamp costs (per summons)	14.0%	**R 46.00**	5.84%	R 48.00	4.35%	R 50.00	4.17%	R 40.35
	6.3.1.8.1.3	Serving of summonses and/or writs (per serving)								
R 119.78		Inside the Witzenberg jurisdiction	14.0%	**R 126.00**	5.19%	R 133.00	5.56%	R 140.00	5.26%	R 110.53
R 285.14		Outside the Witzenberg jurisdiction	14.0%	**R 302.00**	5.91%	R 320.00	5.96%	R 339.00	5.94%	R 264.91
	6.3.1.8.2	Levying of any legal costs								
	6.3.2	**Water**								
		Re-connection of suspended supply on request by consumer per connection								
R 87.98	6.3.2.1	(a) Urban areas	14.0%	**R 93.00**	5.71%	R 98.00	5.38%	R 103.00	5.10%	R 81.58
R 107.06		(b) Rural areas	14.0%	**R 113.00**	5.55%	R 119.00	5.31%	R 126.00	5.88%	R 99.12
	6.3.2.2	Re-connection after non-payment per suspension list - per connection								
R 34.98		(a) Urban areas	14.0%	**R 37.00**	5.77%	R 39.00	5.41%	R 41.00	5.13%	R 32.46
R 51.94		(b) Rural areas	14.0%	**R 55.00**	5.89%	R 58.00	5.45%	R 61.00	5.17%	R 48.25
	6.3.2.3	Special meter reading per reading per meter								
R 128.26		(a) Urban areas	14.0%	**R 135.00**	5.25%	R 143.00	5.93%	R 151.00	5.59%	R 118.42
R 197.16		(b) Rural areas	14.0%	**R 208.00**	5.50%	R 220.00	5.77%	R 233.00	5.91%	R 182.46

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
	6.3.2.5	**Tampering with meter connection**								
R 837.40		(a) In the event where a consumer's water supply has been cut and sealed with a cap and key, and such seal had been removed without the consent of the Municipality, the following charges for tampering will be levied against the consumer, no re-connection will be made unless the prescribed payment plus the cost of a Water demand device (if not yet installed) has been received.	14.0%	**R 887.00**	5.92%	R 940.00	5.98%	R 996.00	5.96%	R 778.07
		(b) Where a consumer had made an illegal water connection in front of the meter, the supply will be disconnected immediately, and one of the following options will be exercised, depending on the consumer's choice:								
		(i) A criminal charge to be laid by the SAPS, or								
R 1 675.86		(ii) An admission of guilt (see tariff attached) plus the cost of the damage and possible consumption be paid.	14.0%	**R 1 776.00**	5.98%	R 1 882.00	5.97%	R 1 994.00	5.95%	R 1 557.89
		(c) Where a consumer is guilty of a second offence in terms of an illegal water connection, the connection will be summarily removed and the matter will be handed to the SAPS.								
	6.3.3	**Electricity**								
	6.3.3.1	Re-connections of cut supplies on request of consumers in terms of Article 28, per re-connection:								
R 87.98		(a) Urban areas	14.0%	**R 93.00**	5.71%	R 98.00	5.38%	R 103.00	5.10%	R 81.58
R 107.06		(b) Rural areas	14.0%	**R 113.00**	5.55%	R 119.00	5.31%	R 126.00	5.88%	R 99.12
	6.3.3.2	Re-connections of cut supplies on request of consumers in terms of Article 19, per re-connection:								
R 34.98		(a) Urban areas	14.0%	**R 37.00**	5.77%	R 39.00	5.41%	R 41.00	5.13%	R 32.46
R 51.94		(b) Rural areas	14.0%	**R 55.00**	5.89%	R 58.00	5.45%	R 61.00	5.17%	R 48.25
R 150.00		(c) All areas after hours	14.0%	**R 159.00**	6.00%	R 168.00	5.66%	R 178.00	5.95%	R 139.47
	6.3.3.3	Special meter reading as per Article 52(3) per reading per meter								
R 128.26		(a) Urban areas	14.0%	**R 135.00**	5.25%	R 143.00	5.93%	R 151.00	5.59%	R 118.42
R 197.16		(b) Rural areas	14.0%	**R 208.00**	5.50%	R 220.00	5.77%	R 233.00	5.91%	R 182.46
R 11.66	6.3.3.4	Duplicate Identification Card: Pre-paid electricity, per card.	14.0%	**R 12.00**	2.92%	R 12.00	0.00%	R 12.00	0.00%	R 10.53
	6.3.4	**Deposits**								
R 1 468.10		Businesses	Exempt	**R 1 556.00**	5.99%	R 1 649.00	5.98%	R 1 747.00	5.94%	
		Industries (Estimated on consumption)	Exempt							
		Residential clients	Exempt							
R 216.24		With pre-paid electricity and water meter	Exempt	**R 229.00**	5.90%	R 242.00	5.68%	R 256.00	5.79%	
R 346.62		With only a pre-paid electricity meter	Exempt	**R 367.00**	5.88%	R 389.00	5.99%	R 412.00	5.91%	
R 821.50		All other residential clients	Exempt	**R 870.00**	5.90%	R 922.00	5.98%	R 977.00	5.97%	
	6.4.	**TECHNICAL SERVICES**								
	6.4.1.	**CIVIL SERVICES**								
	6.4.1.1	**Building Plan**								
R 13.00	**6.4.1.1.1**	Calculate on the gross covered area, to the nearest square meter - tariff per building plan per m²	14.0%	**R 14.00**	7.69%	R 15.00	7.14%	R 16.00	6.67%	R 12.28
		(Subject to the stipulation at 4.1.1.2 hereunder)								
		Industrial/commercial tariff per building plan per m²								
		(Subject to the stipulation at 4.1.1.2 hereunder)								
R 186.56		With a minimum building plan tariff	14.0%	**R 197.00**	5.60%	R 208.00	5.58%	R 220.00	5.77%	R 172.81
R 1 262.46		Building deposit	Exempt	**R 1 338.00**	5.98%	R 1 418.00	5.98%	R 1 503.00	5.99%	
R 102.82		In the event of illegal building operations without an approved plan, a charge of <u>three</u> times the above building plan fees plus the following tariff per day that the plan is outstanding, will apply:	14.0%	**R 108.00**	5.04%	R 114.00	5.56%	R 120.00	5.26%	R 94.74
		Disclosure of building plan information:								
R 40.28		Tariff per monthly report	14.0%	**R 42.00**	4.27%	R 44.00	4.76%	R 46.00	4.55%	R 36.84
		New buildings and additions for bona fide farming purposes								
		New buildings and additions to wine cellars, cooperative, industries, cold storages, schools, etc.								
		Minimum building fee								
		Small building works as defined in the National Building Regulations								
		Temporary structures								
		Extensions to expiry dates of approved building plans								
R 309.52	**6.4.1.1.2**	Swimming pools - per application, irrespective of the size of the pool. Fixed tariff per swimming pool.	14.0%	**R 328.00**	5.97%	R 347.00	5.79%	R 367.00	5.76%	R 287.72
	6.4.1.1.3	**Advertising signs application**								
R 1 478.70		Permitted third party advertising sign (<2,0m²) per board	14.0%	**R 1 567.00**	5.97%	R 1 661.00	6.00%	R 1 760.00	5.96%	R 1 374.56
R 2 464.50		Permitted third party advertising sign (>2,0m²) per board	14.0%	**R 2 612.00**	5.98%	R 2 768.00	5.97%	R 2 934.00	6.00%	R 2 291.23
R 197.16		Advertising sign, direction indicator or name sign on building (<1,0m²) per sign	14.0%	**R 208.00**	5.50%	R 220.00	5.77%	R 233.00	5.91%	R 182.46
R 689.00		Advertising sign, direction indicator or name sign on building (<5,0m²) per sign	14.0%	**R 730.00**	5.95%	R 773.00	5.89%	R 819.00	5.95%	R 640.35
R 1 478.70		Advertising sign, direction indicator or name sign on building (>5,0m²) per sign	14.0%	**R 1 567.00**	5.97%	R 1 661.00	6.00%	R 1 760.00	5.96%	R 1 374.56
R 294.68		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<1,0m²) per board	14.0%	**R 312.00**	5.88%	R 330.00	5.77%	R 349.00	5.76%	R 273.68
R 1 034.56		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<5,0m²) per board	14.0%	**R 1 096.00**	5.94%	R 1 161.00	5.93%	R 1 230.00	5.94%	R 961.40
R 1 971.60		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m²) per board	14.0%	**R 2 089.00**	5.95%	R 2 214.00	5.98%	R 2 346.00	5.96%	R 1 832.46

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
R 450.00	**6.4.1.1.4**	Internal Changes (All Buildings)	14.0%	**R 477.00**	6.00%	R 505.00	5.87%	R 535.00	5.94%	R 418.42
R 1 270.00	**6.4.1.1.5**	Major Hazard Installations	14.0%	**R 1 346.00**	5.98%	R 1 426.00	5.94%	R 1 511.00	5.96%	R 1 180.70
R 1 020.00	**6.4.1.1.6**	LPG Installations	14.0%	**R 1 081.00**	5.98%	R 1 145.00	5.92%	R 1 213.00	5.94%	R 948.25
R 1 760.00	**6.4.1.1.7**	Cellphone Mast	14.0%	**R 1 865.00**	5.97%	R 1 976.00	5.95%	R 2 094.00	5.97%	R 1 635.96
R 600.00	**6.4.1.1.8**	Extension of approved building plan (for consideration of extending plan validity. Extension must be applied to prior to lapse date of plan)	14.0%	**R 636.00**	6.00%	R 674.00	5.97%	R 714.00	5.93%	R 557.89
R 750.00	**6.4.1.1.9**	Demolition certificate	14.0%	**R 795.00**	6.00%	R 842.00	5.91%	R 892.00	5.94%	R 697.37
R 1 500.00	**6.4.1.1.10**	Temporary commencement of building work in terms of Article 7(6) NBR (Not refundable)	14.0%	**R 1 590.00**	6.00%	R 1 685.00	5.97%	R 1 786.00	5.99%	R 1 394.74
R 292.00	**6.4.1.1.10**	Minimum building fee	14.0%	**R 309.00**	5.82%	R 327.00	5.83%	R 346.00	5.81%	R 271.05
	6.4.1.2	**Sewerage**								
R 4 256.96		Sewerage connection, per connection	14.0%	**R 4 512.00**	5.99%	R 4 782.00	5.98%	R 5 068.00	5.98%	R 3 957.89
R 4 266.50		150 mm - connection to the maximum of 10 m in length	14.0%	**R 4 522.00**	5.99%	R 4 793.00	5.99%	R 5 080.00	5.99%	R 3 966.67
R 222.60		> 10 m lengths (per meter)	14.0%	**R 235.00**	5.57%	R 249.00	5.96%	R 263.00	5.62%	R 206.14
		Sewerage blockages: per blockage	14.0%							
R 402.80		Week days	14.0%	**R 426.00**	5.76%	R 451.00	5.87%	R 478.00	5.99%	R 373.68
R 710.20		Weekends and Public Holidays - per call-out	14.0%	**R 752.00**	5.89%	R 797.00	5.98%	R 844.00	5.90%	R 659.65
		Sewerage Connection (Per Connections) > 10 m lengths (per meter) - **Actual Cost**								
	6.4.1.3	**Water**								
	6.4.1.3.1	Water connection (per connection)								
R 2 099.86		Size: To 20 mm	14.0%	**R 2 225.00**	5.96%	R 2 358.00	5.98%	R 2 499.00	5.98%	R 1 951.75
R 2 680.74		32 mm	14.0%	**R 2 841.00**	5.98%	R 3 011.00	5.98%	R 3 191.00	5.98%	R 2 492.11
R 3 054.92		40 mm	14.0%	**R 3 238.00**	5.99%	R 3 432.00	5.99%	R 3 637.00	5.97%	R 2 840.35
R 6 256.12		50 mm	14.0%	**R 6 631.00**	5.99%	R 7 028.00	5.99%	R 7 449.00	5.99%	R 5 816.67
R 7 015.08		80 mm	14.0%	**R 7 435.00**	5.99%	R 7 881.00	6.00%	R 8 353.00	5.99%	R 6 521.93
R 8 079.32		100 mm	14.0%	**R 8 564.00**	6.00%	R 9 077.00	5.99%	R 9 621.00	5.99%	R 7 512.28
R 15 569.28		150 mm	14.0%	**R 16 503.00**	6.00%	R 17 493.00	6.00%	R 18 542.00	6.00%	R 14 476.32
	6.4.1.3.2	Testing of water meters (per test per water meter)	14.0%							
R 222.60		Size: To 20 mm	14.0%	**R 235.00**	5.57%	R 249.00	5.96%	R 263.00	5.62%	R 206.14
R 222.60		32	14.0%	**R 235.00**	5.57%	R 249.00	5.96%	R 263.00	5.62%	R 206.14
R 1 878.32		40	14.0%	**R 1 991.00**	6.00%	R 2 110.00	5.98%	R 2 236.00	5.97%	R 1 746.49
R 3 496.94		50	14.0%	**R 3 706.00**	5.98%	R 3 928.00	5.99%	R 4 163.00	5.98%	R 3 250.88
R 5 806.68		80	14.0%	**R 6 155.00**	6.00%	R 6 524.00	6.00%	R 6 915.00	5.99%	R 5 399.12
		Refundable where meter is found to be faulty.								
	6.4.1.4	**Civil**								
		Motor driveways								
R 1 417.22		Single driveways (3,5m max) each	14.0%	**R 1 502.00**	5.98%	R 1 592.00	5.99%	R 1 687.00	5.97%	R 1 317.54
R 2 562.02		Double driveways (7,0m max) each	14.0%	**R 2 715.00**	5.97%	R 2 877.00	5.97%	R 3 049.00	5.98%	R 2 381.58
R 472.76		Placement of bridging/kerbing (each)	14.0%	**R 501.00**	5.97%	R 531.00	5.99%	R 562.00	5.84%	R 439.47
		Private tarring								
R 395.38		Double sealing, including preparation, per square meter	14.0%	**R 419.00**	5.97%	R 444.00	5.97%	R 470.00	5.86%	R 367.54
R 484.42		Pre-mix, including preparation, per square meter	14.0%	**R 513.00**	5.90%	R 543.00	5.85%	R 575.00	5.89%	R 450.00
R 64.66		Float seal on covered areas, per square meter	14.0%	**R 68.00**	5.17%	R 72.00	5.88%	R 76.00	5.56%	R 59.65
		Any other private word (per quotation): Actual cost + 20 %	14.0%							
		Private work forms to be completed in all cases								
	6.4.1.5	**Plans: copies**								
R 68.90		Copies of plans per square meter size of plan	14.0%	**R 73.00**	5.95%	R 77.00	5.48%	R 81.00	5.19%	R 64.04
R 167.48		Copies: Sepia, per copy	14.0%	**R 177.00**	5.68%	R 187.00	5.65%	R 198.00	5.88%	R 155.26
R 197.16		Copies: Durester, per copy	14.0%	**R 208.00**	5.50%	R 220.00	5.77%	R 233.00	5.91%	R 182.46
R 7.84		A3 + A4 , per copy	14.0%	**R 8.00**	1.99%	R 8.00	0.00%	R 8.00	0.00%	R 7.02
	6.4.1.6	**Town Planning costs**								
		(In terms of Ordinance on Land Use Planning)								
R 1 065.30	6.4.1.6.1	Concessionary use, per application	14.0%	**R 1 129.00**	5.98%	R 1 196.00	5.93%	R 1 267.00	5.94%	R 990.35
R 1 065.30	6.4.1.6.2	Re-zoning, per property	14.0%	**R 1 129.00**	5.98%	R 1 196.00	5.93%	R 1 267.00	5.94%	R 990.35
	6.4.1.6.3	Departure Art 15(1)(a)(i)								
R 222.60		Erven <500m² per application	14.0%	**R 235.00**	5.57%	R 249.00	5.96%	R 263.00	5.62%	R 206.14
R 444.14		Erven 500m² - 750m² per application	14.0%	**R 470.00**	5.82%	R 498.00	5.96%	R 527.00	5.82%	R 412.28
R 1 065.30		Erven > 750m² per application	14.0%	**R 1 129.00**	5.98%	R 1 196.00	5.93%	R 1 267.00	5.94%	R 990.35
R 1 065.30		Section 15(1)(a)(ii)(temporary) per application	14.0%	**R 1 129.00**	5.98%	R 1 196.00	5.93%	R 1 267.00	5.94%	R 990.35
	6.4.1.6.4	Sub-divisions: per application								
R 1 065.30		Up to 20 erven	14.0%	**R 1 129.00**	5.98%	R 1 196.00	5.93%	R 1 267.00	5.94%	R 990.35
R 49.82		More than 20 erven (Tariff 4.6.4.1 plus tariff per erven)	14.0%	**R 52.00**	4.38%	R 55.00	5.77%	R 58.00	5.45%	R 45.61
	6.4.1.6.5	Contribution to external services - New Developments (bulk services per site)	14.0%							
R 18 189.60		Tulbagh (Town area)	14.0%	**R 19 280.00**	5.99%	R 20 436.00	6.00%	R 21 662.00	6.00%	R 16 912.28
R 19 200.84		Tulbagh (Agricultural area, outside town area)	14.0%	**R 20 352.00**	6.00%	R 21 573.00	6.00%	R 22 867.00	6.00%	R 17 852.63
R 19 232.64		P A Hamlet	14.0%	**R 20 386.00**	6.00%	R 21 609.00	6.00%	R 22 905.00	6.00%	R 17 882.46
R 13 270.14		Other areas	14.0%	**R 14 066.00**	6.00%	R 14 909.00	5.99%	R 15 803.00	6.00%	R 12 338.60

RATES AND TARIFFS 2014 - 2017

Tariff 2013 - 2014, including VAT		Description	VAT Status	Tariff 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Indicative tariffs 2016 - 2017, including VAT	Variance	Tariff 2014 - 2015, excluding VAT
	6.4.1.6.6	Contribution to external services - Applications for second unit on single plot (bulk services per site)								
	6.4.1.6.6.1	Tulbagh								
R 1 818.96		2nd unit smaller than 50 m²	14.0%	**R 1 928.00**	5.99%	R 2 043.00	5.96%	R 2 165.00	5.97%	R 1 691.23
R 9 094.80		2nd unit 50 m² - 120 m²	14.0%	**R 9 640.00**	5.99%	R 10 218.00	6.00%	R 10 831.00	6.00%	R 8 456.14
R 18 189.60		2nd unit larger than 120 m2	14.0%	**R 19 280.00**	5.99%	R 20 436.00	6.00%	R 21 662.00	6.00%	R 16 912.28
	6.4.1.6.6.2	PA Hamlet								
R 1 923.26		2nd unit smaller than 50 m²	14.0%	**R 2 038.00**	5.97%	R 2 160.00	5.99%	R 2 289.00	5.97%	R 1 787.72
R 9 616.32		2nd unit 50 m² - 120 m²	14.0%	**R 10 193.00**	6.00%	R 10 804.00	5.99%	R 11 452.00	6.00%	R 8 941.23
R 19 232.64		2nd unit larger than 120 m2	14.0%	**R 20 386.00**	6.00%	R 21 609.00	6.00%	R 22 905.00	6.00%	R 17 882.46
	6.4.1.6.6.3	All other areas								
R 1 327.01		2nd unit smaller than 50 m²	14.0%	**R 1 406.00**	5.95%	R 1 490.00	5.97%	R 1 579.00	5.97%	R 1 233.33
R 6 635.07		2nd unit 50 m² - 120 m²	14.0%	**R 7 033.00**	6.00%	R 7 454.00	5.99%	R 7 901.00	6.00%	R 6 169.30
R 13 270.14		2nd unit larger than 120 m2	14.0%	**R 14 066.00**	6.00%	R 14 909.00	5.99%	R 15 803.00	6.00%	R 12 338.60
	6.4.1.7	**Industrial effluent**								
		Industries than dispose via the normal network								
		Industries than dispose directly into the sewage treatment works	14.0%			As per contractual agreements				
		Industries that exceed with disposal	14.0%							
	6.4.1.8	**Refuse removal**								
R 99.22		Receipt and processing of private dumping at dumping site, per cubic meter	14.0%	**R 105.00**	5.83%	R 111.00	5.71%	R 117.00	5.41%	R 92.11
R 198.22		Abattoir waste at dumping site, per cubic meter	14.0%	**R 210.00**	5.94%	R 222.00	5.71%	R 235.00	5.86%	R 184.21
R 14.84		Refuse bags (Black), per package of 25 bags	14.0%	**R 15.00**	1.08%	R 15.00	0.00%	R 15.00	0.00%	R 13.16
R 20.14		Refuse bags (Green), per package of 25 bags	14.0%	**R 21.00**	4.27%	R 22.00	4.76%	R 23.00	4.55%	R 18.42
R 6.15		Provision of refuse bins for special events - per bin per annum	14.0%	**R 7.00**	13.86%	R 7.00	0.00%	R 7.00	0.00%	R 6.14
R 433.54		Advertisements on street refuse bins. Per advertisement per	14.0%	**R 459.00**	5.87%	R 486.00	5.88%	R 515.00	5.97%	R 402.63
R 315.88		Refuse removal: special events (Festivals & Carnivals)	14.0%	**R 334.00**	5.74%	R 354.00	5.99%	R 375.00	5.93%	R 292.98
R 600.00		Hire of 6m skip for Garden refuse per day	14.0%	**R 636.00**	6.00%	R 674.00	5.97%	R 714.00	5.93%	R 557.89
R 50.00		Additonial day (Skip)	14.0%	**R 53.00**	6.00%	R 56.00	5.66%	R 59.00	5.36%	R 46.49
R 750.00		Special Garden Refuse removal per load. Approved manageable garden Refuse will be removed if it can be loaded onto truck after payment of an account is issued by Cleansing Department (Quotation)	14.0%	**R 795.00**	6.00%	R 842.00	5.91%	R 892.00	5.94%	R 697.37
	6.4.2.	**ELECTRICAL SERVICES**								
	6.4.2.1	**Re-connection after tampering with meters**								
		In terms of Section 14 of the Supply Regulations, per meter								
		Per re-connection								
R 1 133.14		First offence	14.0%	**R 1 201.00**	5.99%	R 1 273.00	6.00%	R 1 349.00	5.97%	R 1 053.51
R 2 267.34		Second offence	14.0%	**R 2 403.00**	5.98%	R 2 547.00	5.99%	R 2 699.00	5.97%	R 2 107.89
	6.4.2.2	**Repair to supply**								
		In terms of Section 22 of the Supply Regulations								
		Per repair to supply								
R 235.32		Urban areas	14.0%	**R 249.00**	5.81%	R 263.00	5.62%	R 278.00	5.70%	R 218.42
R 266.06		Rural areas	14.0%	**R 282.00**	5.99%	R 298.00	5.67%	R 315.00	5.70%	R 247.37
		In terms of Section 28 of the Supply Regulations								
		Per re-connection (Section 28(1))								
R 112.36		Urban areas	14.0%	**R 119.00**	5.91%	R 126.00	5.88%	R 133.00	5.56%	R 104.39
R 142.04		Rural areas	14.0%	**R 150.00**	5.60%	R 159.00	6.00%	R 168.00	5.66%	R 131.58
	6.4.2.3	**Testing of meter**								
		In terms of Section 51 (3)								
		Per testing of meter								
		Urban areas								
R 415.52		(i) Single Phase electro-mechanical, per meter	14.0%	**R 440.00**	5.89%	R 466.00	5.91%	R 493.00	5.79%	R 385.96
R 542.72		(ii) Three Phase electro-mechanical, per meter	14.0%	**R 575.00**	5.95%	R 609.00	5.91%	R 645.00	5.91%	R 504.39
R 402.80		(iii) Single phase pre-paid meter, per meter	14.0%	**R 426.00**	5.76%	R 451.00	5.87%	R 478.00	5.99%	R 373.68
R 531.06		(iv) Three phase pre-paid meter, per meter	14.0%	**R 562.00**	5.83%	R 595.00	5.87%	R 630.00	5.88%	R 492.98
R 620.10		(v) KVA / kWh meter, per meter	14.0%	**R 657.00**	5.95%	R 696.00	5.94%	R 737.00	5.89%	R 576.32
R 179.14		(vi) Meter verifying	14.0%	**R 189.00**	5.50%	R 200.00	5.82%	R 212.00	6.00%	R 165.79
		Rural areas								
R 452.62		(i) Single phase electro-mechanical, per meter	14.0%	**R 479.00**	5.83%	R 507.00	5.85%	R 537.00	5.92%	R 420.18
R 579.82		(ii) Three phase electro-mechanical, per meter	14.0%	**R 614.00**	5.89%	R 650.00	5.86%	R 689.00	6.00%	R 538.60
R 444.14		(iii) Single Phase pre-paid meter, per meter	14.0%	**R 470.00**	5.82%	R 498.00	5.96%	R 527.00	5.82%	R 412.28
R 570.28		(iv) Three phase pre-paid meter per meter	14.0%	**R 604.00**	5.91%	R 640.00	5.96%	R 678.00	5.94%	R 529.82
R 659.32		(v) KVA / kWh meter per meter	14.0%	**R 698.00**	5.87%	R 739.00	5.87%	R 783.00	5.95%	R 612.28
R 214.12		(vi) Meter verifying	14.0%	**R 226.00**	5.55%	R 239.00	5.75%	R 253.00	5.86%	R 198.25
	6.4.2.4	**Single phase connection**								
R 9 200.00		Single phase connection with underground cable and electro-mechanical meter, per connection	14.0%	**R 9 752.00**	6.00%	R 10 337.00	6.00%	R 10 957.00	6.00%	R 8 554.39
R 9 200.00		Single phase connection with underground cable and pre-paid meter, per connection	14.0%	**R 9 752.00**	6.00%	R 10 337.00	6.00%	R 10 957.00	6.00%	R 8 554.39
R 6 400.00		Single phase connection with overhead cable and electro-mechanical meter, per connection	14.0%	**R 6 784.00**	6.00%	R 7 191.00	6.00%	R 7 622.00	5.99%	R 5 950.88
R 6 400.00		Single phase connection with overhead cable and pre-paid meter, per connection	14.0%	**R 6 784.00**	6.00%	R 7 191.00	6.00%	R 7 622.00	5.99%	R 5 950.88
R 7 200.00		Informal Single phase overhead connection with pre-paid meter and ready board	14.0%	**R 7 632.00**	6.00%	R 8 089.00	5.99%	R 8 574.00	6.00%	R 6 694.74
R 1 450.00		Change from electro-mechanical meter to automat meter, per change	14.0%	**R 1 537.00**	6.00%	R 1 629.00	5.99%	R 1 726.00	5.95%	R 1 348.25
	6.4.2.5	**Temporary connection**								
		Temporary connections are supplied at the tariffs mentioned in 4.2.4 for a single phase connection, and at actual cost for a three phase connection. The cost or tariff								
R 5 765.34	**6.4.2.6**	Government-subsidised housing - (20 % admin. Charges not included)	14.0%	**R 6 111.00**	6.00%	R 6 477.00	5.99%	R 6 865.00	5.99%	R 5 360.53

Municipal annual budgets and MTREF & supporting tables

Version 2.6

!Click for Instructions

Accountability

Transparency

Information & service delivery



:Contact details

Ilze Baron
National Treasury
Tel: (012) 395-6742
Electronic submissions: lgdocuments@treasury.gov.za



Preparation Instructions
Municipality Name:
WC022 Witzenberg
CFO Name:
HJ Kritzinger
Tel:
023 316 8193
Fax:
023 312 1495
E-Mail:
cobus@witzenberg.gov.za
Budget for MTREF starting:
2014
Budget Year:
2014/2015
Does this municipality have Entities?
No
If YES: Identify type of report:
Consolidated Information
Name Votes & Sub-Votes
Printing Instructions
Showing / Hiding Columns
Hide Pre-audit columns on all sheets
Hide Reference columns on all sheets
Showing / Clearing Highlights
Clear Highlights on all sheets
Important documents which provide essential assistance
MFMA Budget Circulars
Click to view
MBRR Budget Formats Guide
Click to view
Dummy Budget Guide
Click to view
Funding Compliance Guide
Click to view
MFMA Return Forms
Click to view

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Budget & Treasury Office	***Vote 1***	***Budget & Treasury Office***	
Vote 2 - Civil Services	*1.1*	*Property Rates*	*1.1 - Property Rates*
Vote 3 - Community & Social Services	*1.2*	*Financial Administration*	*1.2 - Financial Administration*
Vote 4 - Corporate Services	*1.3*	*Income*	*1.3 - Income*
Vote 5 - Electricity	*1.4*	*Treasury : Supply Chain*	*1.4 - Treasury : Supply Chain*
Vote 6 - Executive & Council	*1.5*	*Treasury : Audit*	*1.5 - Treasury : Audit*
Vote 7 - Housing	*1.6*		
Vote 8 - Planning	*1.7*		
Vote 9 - Public Safety	*1.8*		
Vote 10 - Sport & Recreation	*1.9*		
Vote 11 - 0	*1.10*		
Vote 12 - 0	***Vote 2***	***Civil Services***	
Vote 13 - 0	*2.1*	*Public Toilets*	*2.1 - Public Toilets*
Vote 14 - 0	*2.2*	*Sewerage*	*2.2 - Sewerage*
Vote 15 - 0	*2.3*	*Storm water Management*	*2.3 - Storm water Management*
	2.4	*Roads*	*2.4 - Roads*
	2.5	*Solid Waste Management*	*2.5 - Solid Waste Management*
	2.6	*Water*	*2.6 - Water*
	Vote 3	***Community & Social Services***	
	3.1	*Cemetries*	*3.1 - Cemetries*
	3.2	*Control centre*	*3.2 - Control centre*
	3.3	*Library services*	*3.3 - Library services*
	3.4	*Community Halls & Facilities*	*3.4 - Community Halls & Facilities*
	3.5	*Licensing & regulation*	*3.5 - Licensing & regulation*
	3.6	*Environmental Protection*	*3.6 - Environmental Protection*
	3.7	*Social & Welfare services*	*3.7 - Social & Welfare services*
	3.8	*Property maintenance*	*3.8 - Property maintenance*
	3.9	*Local Economical Development*	*3.9 - Local Economical Development*
	3.10	*Thusong Centre*	*3.10 - Thusong Centre*
	Vote 4	***Corporate Services***	
	4.1	*Administration*	*4.1 - Administration*
	4.2	*Property Administration*	*4.2 - Property Administration*
	4.3	*Information Technology*	*4.3 - Information Technology*
	4.4	*Human resources*	*4.4 - Human resources*
	4.6	*Town secretary*	*4.6 - Town secretary*
	4.7	*Tourism*	*4.7 - Tourism*
	4.8	*Marketing & Communication*	*4.8 - Marketing & Communication*
	4.9	*Cliental Services*	*4.9 - Cliental Services*
	Vote 5	***Electricity***	
	5.1	*Electricity : Administration*	*5.1 - Electricity : Administration*
	5.2	*Street lighting*	*5.2 - Street lighting*
	5.3	*Mechanical Workshop*	*5.3 - Mechanical Workshop*
	Vote 6	***Executive & Council***	
	6.1	*Integrated Development Planning*	*6.1 - Integrated Development Planning*
	6.2	*Municipal Manager*	*6.2 - Municipal Manager*
	6.3	*Chief Executive's*	*6.3 - Chief Executive's*
	6.5	*Council cost*	*6.5 - Council cost*
	Vote 7	***Housing***	
	7.1	*Housing*	*7.1 - Housing*
	Vote 8	***Planning***	
	8.1	*Building*	*8.1 - Building*
	8.2	*Town Planning*	*8.2 - Town Planning*
	8.3	*Project Management*	*8.3 - Project Management*
	8.4	*Performance Management*	*8.4 - Performance Management*
	Vote 9	***Public Safety***	
	9.1	*Fire Protection*	*9.1 - Fire Protection*
	9.2	*Police & Traffic*	*9.2 - Police & Traffic*
	9.3	*Disaster management*	*9.3 - Disaster management*
	9.4	*Vehicle Licensing & Testing*	*9.4 - Vehicle Licensing & Testing*
	Vote 10	***Sport & Recreation***	
	10.1	*Pine Forest Resort*	*10.1 - Pine Forest Resort*
	10.2	*Klipriver Park Resort*	*10.2 - Klipriver Park Resort*
	10.3	*Parks*	*10.3 - Parks*
	10.4	*Sport grounds*	*10.4 - Sport grounds*
	10.5	*Swimming pools*	*10.5 - Swimming pools*

WC022 Witzenberg - Contact Information

A. GENERAL INFORMATION

Municipality	WC022 Witzenberg	
Grade		1 Grade in terms of the Remuneration of Public Office Bearers Act.
Province	WC WESTERN CAPE	
Web Address	witzenberg.gov.za	
e-mail Address	admin@witzenberg.gov.za	

B. CONTACT INFORMATION

Postal address:	
P.O. Box	P O Box 44
City / Town	Ceres
Postal Code	6835
Street address	
Building	
Street No. & Name	50 Voortrekker Street
City / Town	Ceres
Postal Code	6835
General Contacts	
Telephone number	023 3121761
Fax number	023 3161877

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
Name	Theodore Godden	Name	Priscilla Masiko
Telephone number	023 316 1854	Telephone number	023 3168185
Cell number	078 8585185	Cell number	
Fax number	023 316 8133	Fax number	023 3168133
E-mail address	speaker@witzenberg.gov.za	E-mail address	pmasiko@witzenberg.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
Name	Jacques Klazen	Name	Azron Klaasen
Telephone number	023 3168142	Telephone number	023 3168142
Cell number	737 597 293	Cell number	
Fax number	023 3168133	Fax number	023 3168133
E-mail address	jklazen@witzenberg.gov.za	E-mail address	aklaasen@witzenberg.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
Name	Karriem Adams	Name	Mariettha Muller
Telephone number	023 316 1854	Telephone number	023 3168144
Cell number	083 2920566	Cell number	
Fax number	023 316 8133	Fax number	023 3168133
E-mail address	kadams@witzenberg.gov.za	E-mail address	mmuller@witzenberg.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
Name	David Nasson	Name	Meagan de Kock
Telephone number	023 316 1854	Telephone number	023 316 1854
Cell number	082 461 7517	Cell number	
Fax number	023 316 1877	Fax number	023 316 1877
E-mail address	david@witzenberg.gov.za	E-mail address	meagan@witzenberg.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
Name	HJ Kritzinger	Name	Anne Alberts
Telephone number	023 316 8193	Telephone number	023 316 1854
Cell number	833 826 117	Cell number	
Fax number	023 312 1495	Fax number	023 312 1495
E-mail address	cobus@witzenberg.gov.za	E-mail address	anne@witzenberg.gov.za
Official responsible for submitting financial information			
Name	A Raubenheimer		
Telephone number	023 316 8193		
Cell number	836 794 868		
Fax number	023 312 1495		
E-mail address	araubenheimer@witzenberg.gov.za		

WC022 Witzenberg - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Financial Performance										
Property rates	31 481	38 471	45 123	47 761	47 715	47 715	47 715	50 747	53 855	57 098
Service charges	155 461	180 074	207 843	228 863	233 663	233 663	233 663	249 925	270 292	286 453
Investment revenue	2 893	2 070	2 054	1 857	2 614	2 614	2 614	2 199	2 309	2 448
Transfers recognised - operational	53 668	54 209	72 698	95 450	89 777	89 777	89 777	71 482	81 347	87 002
Other own revenue	17 628	19 258	26 072	23 331	26 481	26 481	26 481	27 668	26 276	27 672
Total Revenue (excluding capital transfers and contributions)	261 131	294 082	353 791	397 262	400 250	400 250	400 250	402 022	434 079	460 672
Employee costs	78 756	89 302	96 930	111 919	109 663	109 663	109 663	121 084	130 781	141 037
Remuneration of councillors	5 577	6 639	6 932	7 466	7 866	7 866	7 866	8 364	8 949	9 576
Depreciation & asset impairment	10 736	12 500	14 370	21 454	21 454	21 454	21 454	17 000	19 000	21 000
Finance charges	13 932	13 981	13 141	13 719	13 639	13 639	13 639	13 085	12 648	13 407
Materials and bulk purchases	79 826	102 548	118 181	135 000	135 000	135 000	135 000	147 150	158 922	170 047
Transfers and grants	653	794	767	806	806	806	806	855	898	952
Other expenditure	82 536	74 636	86 369	111 717	114 782	114 782	114 782	89 010	101 722	107 010
Total Expenditure	272 016	300 399	336 691	402 081	403 211	403 211	403 211	396 548	432 920	463 029
Surplus/(Deficit)	(10 885)	(6 317)	17 099	(4 819)	(2 961)	(2 961)	(2 961)	5 475	1 160	(2 357)
Transfers recognised - capital	46 837	58 971	73 786	43 190	58 525	58 525	58 525	39 319	33 230	31 068
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	35 952	52 655	90 886	38 371	55 564	55 564	55 564	44 794	34 390	28 712
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	35 952	52 655	90 886	38 371	55 564	55 564	55 564	44 794	34 390	28 712
Capital expenditure & funds sources										
Capital expenditure	62 185	68 198	87 318	51 350	69 009	69 009	69 009	55 149	44 655	43 018
Transfers recognised - capital	48 114	58 956	73 095	39 097	55 877	55 877	55 877	39 554	33 230	31 068
Public contributions & donations	–	–	701	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	14 071	9 242	13 521	12 253	13 133	13 133	13 133	15 595	11 425	11 950
Total sources of capital funds	62 185	68 198	87 318	51 350	69 009	69 009	69 009	55 149	44 655	43 018
Financial position										
Total current assets	63 966	79 520	92 096	90 944	90 944	90 944	90 944	102 464	113 233	121 656
Total non current assets	481 330	535 061	610 196	636 572	653 665	653 665	653 665	691 814	717 470	739 488
Total current liabilities	46 590	81 219	81 299	78 565	78 565	78 565	78 565	78 565	78 565	78 565
Total non current liabilities	127 517	109 519	106 264	109 096	109 096	109 096	109 096	113 971	116 005	117 734
Community wealth/Equity	371 188	423 843	514 728	539 856	556 948	556 948	556 948	601 742	636 132	664 844
Cash flows										
Net cash from (used) operating	47 509	85 695	93 335	68 776	86 769	86 769	86 769	73 719	63 274	60 191
Net cash from (used) investing	(61 954)	(67 586)	(87 948)	(51 350)	(69 009)	(69 009)	(69 009)	(55 149)	(44 655)	(43 018)
Net cash from (used) financing	(7 183)	(7 422)	(7 096)	(7 441)	(7 441)	(7 441)	(7 441)	(8 050)	(8 850)	(9 750)
Cash/cash equivalents at the year end	21 874	32 562	30 853	40 838	41 172	41 172	41 172	51 693	61 461	68 884
Cash backing/surplus reconciliation										
Cash and investments available	21 907	32 594	30 881	35 173	41 172	41 172	41 172	51 693	61 461	68 884
Application of cash and investments	6 237	15 259	2 113	18 381	24 936	24 936	24 936	22 463	22 420	21 445
Balance - surplus (shortfall)	15 670	17 335	28 769	16 792	16 237	16 237	16 237	29 230	39 042	47 440
Asset management										
Asset register summary (WDV)	52 398	50 460	50 420	101 707	119 495	122 290	195 278	195 278	261 635	309 458
Depreciation & asset impairment	10 736	12 500	14 370	21 454	21 454	21 454	17 000	17 000	19 000	21 000
Renewal of Existing Assets	4 621	27 153	31 844	23 140	18 590	18 590	18 590	15 250	26 243	8 500
Repairs and Maintenance	12 079	14 204	13 524	15 195	15 400	15 400	18 260	18 260	19 224	20 349
Free services										
Cost of Free Basic Services provided	14 700	15 353	19 224	24 645	24 710	19 418	26 492	26 492	26 907	28 737
Revenue cost of free services provided	17 758	18 442	20 548	27 707	27 784	20 848	29 633	29 633	29 973	31 988
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	2	2	2	2	2	2	2	2	2	2
Refuse:	–	–	–	–	–	–	–	–	–	–

WC022 Witzenberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard										
Governance and administration		50 468	52 259	69 180	64 042	64 417	64 733	73 148	72 553	76 397
Executive and council		1 401	1 369	2 861	3 170	3 270	2 213	3 994	4 171	4 357
Budget and treasury office		44 803	49 753	58 248	58 107	59 020	61 592	64 179	66 818	70 355
Corporate services		4 264	1 137	8 071	2 766	2 127	928	4 975	1 564	1 685
Community and public safety		54 702	55 988	88 519	107 420	115 702	92 348	54 087	62 984	69 477
Community and social services		36 714	43 682	49 512	56 128	64 209	43 728	41 538	41 948	46 280
Sport and recreation		9 442	9 901	25 271	14 822	18 327	19 102	6 545	6 872	7 284
Public safety		694	884	1 625	3 284	5 084	790	5 227	5 348	7 048
Housing		7 852	1 522	12 110	33 186	28 082	28 728	777	8 816	8 865
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		19 983	22 949	13 248	12 811	13 006	13 527	9 228	11 622	7 841
Planning and development		1 025	1 134	2 357	1 593	1 644	1 254	1 200	1 257	1 280
Road transport		18 958	21 815	10 636	11 218	11 261	11 634	7 567	10 364	6 561
Environmental protection		–	–	255	–	100	639	461	–	–
Trading services		182 816	221 858	256 630	256 179	265 651	231 921	304 879	320 151	338 025
Electricity		108 346	130 066	147 134	173 323	172 107	140 856	188 166	203 067	215 241
Water		39 683	47 851	54 542	40 309	44 328	39 357	50 424	61 734	57 722
Waste water management		19 271	28 437	37 546	25 938	31 256	33 478	41 016	28 549	36 652
Waste management		15 516	15 505	17 408	16 609	17 959	18 230	25 273	26 801	28 410
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	307 968	353 053	427 577	440 452	458 775	402 529	441 342	467 310	491 740
Expenditure - Standard										
Governance and administration		70 981	65 788	71 489	81 092	81 939	97 767	88 562	95 061	101 448
Executive and council		13 505	15 534	16 517	18 732	19 252	20 547	20 852	22 232	23 700
Budget and treasury office		27 025	26 086	30 195	33 329	33 969	32 042	34 732	37 466	40 000
Corporate services		30 451	24 168	24 777	29 031	28 719	45 178	32 977	35 363	37 748
Community and public safety		43 456	37 240	51 764	80 327	76 916	73 291	54 532	65 772	69 913
Community and social services		10 290	11 601	13 529	15 664	15 196	12 469	16 028	16 214	17 478
Sport and recreation		15 029	15 240	16 224	18 430	17 920	18 413	19 485	20 853	22 396
Public safety		5 706	6 725	7 699	9 841	12 570	11 059	15 431	16 793	17 836
Housing		12 431	3 673	14 312	36 392	31 230	31 350	3 588	11 912	12 203
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		14 873	17 927	18 407	27 436	26 588	24 643	24 585	26 023	27 977
Planning and development		4 926	5 939	6 611	9 211	8 383	7 618	8 305	8 876	9 507
Road transport		9 339	11 250	10 829	16 444	16 340	15 105	15 188	16 218	17 469
Environmental protection		608	738	967	1 781	1 865	1 920	1 092	929	1 001
Trading services		142 225	178 916	194 447	212 608	217 151	210 962	228 215	245 376	262 962
Electricity		93 415	118 978	135 256	152 062	152 096	138 192	166 012	178 758	191 346
Water		14 923	17 510	16 717	19 360	20 133	21 802	18 064	18 963	20 385
Waste water management		16 085	20 299	20 406	19 873	20 727	25 309	20 203	21 818	23 526
Waste management		17 802	22 129	22 068	21 313	24 196	25 659	23 936	25 838	27 705
Other	4	481	529	584	617	617	593	654	687	728
Total Expenditure - Standard	3	272 016	300 399	336 691	402 081	403 211	407 255	396 548	432 920	463 029
Surplus/(Deficit) for the year		35 952	52 655	90 886	38 371	55 564	(4 726)	44 794	34 390	28 712

WC022 Witzenberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard										
Municipal governance and administration		50 468	52 259	69 180	64 042	64 417	64 733	73 148	72 553	76 397
Executive and council		1 401	1 369	2 861	3 170	3 270	2 213	3 994	4 171	4 357
Mayor and Council		1 401	1 369	2 861	3 170	3 270	2 213	3 994	4 171	4 357
Municipal Manager		–	–	–	–	–	–	–	–	–
Budget and treasury office		44 803	49 753	58 248	58 107	59 020	61 592	64 179	66 818	70 355
Corporate services		4 264	1 137	8 071	2 766	2 127	928	4 975	1 564	1 685
Human Resources		19	318	6 668	841	841	160	852	910	992
Information Technology		–	–	400	–	–	–	–	–	–
Property Services		4 244	819	1 004	1 924	1 285	768	4 123	654	693
Other Admin		1	–	–	–	–	–	–	–	–
Community and public safety		54 702	55 988	88 519	107 420	115 702	92 348	54 087	62 984	69 477
Community and social services		36 714	43 682	49 512	56 128	64 209	43 728	41 538	41 948	46 280
Libraries and Archives		560	4 420	5 373	9 047	9 739	9 753	9 630	7 942	8 418
Museums & Art Galleries etc		–	–	–	–	–	–	–	–	–
Community halls and Facilities		283	740	218	310	7 805	2 748	667	352	373
Cemeteries & Crematoriums		170	199	194	(2)	153	174	165	174	184
Child Care		–	–	–	–	–	–	–	–	–
Aged Care		–	–	–	–	–	–	–	–	–
Other Community		–	–	–	–	–	–	–	–	–
Other Social		35 701	38 324	43 726	46 773	46 513	31 054	31 075	33 481	37 305
Sport and recreation		9 442	9 901	25 271	14 822	18 327	19 102	6 545	6 872	7 284
Public safety		694	884	1 625	3 284	5 084	790	5 227	5 348	7 048
Police		–	–	–	–	–	–	–	–	–
Fire		0	–	–	1	1	0	1	1	1
Civil Defence		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	870	–	–	–	–	–	1 547
Other		694	884	755	3 283	5 083	789	5 226	5 347	5 500
Housing		7 852	1 522	12 110	33 186	28 082	28 728	777	8 816	8 865
Health		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Ambulance		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Economic and environmental services		19 983	22 949	13 248	12 811	13 006	13 527	9 228	11 622	7 841
Planning and development		1 025	1 134	2 357	1 593	1 644	1 254	1 200	1 257	1 280
Economic Development/Planning		–	236	139	530	581	284	50	50	–
Town Planning/Building enforcement		936	835	2 174	986	986	842	1 066	1 119	1 187
Licensing & Regulation		89	63	43	77	77	128	84	88	93
Road transport		18 958	21 815	10 636	11 218	11 261	11 634	7 567	10 364	6 561
Roads		16 181	18 850	7 496	8 068	8 111	8 058	4 148	6 775	2 757
Public Buses		–	–	–	–	–	–	–	–	–
Parking Garages		–	–	–	–	–	–	–	–	–
Vehicle Licensing and Testing		2 777	2 965	3 140	3 150	3 150	3 575	3 419	3 590	3 804
Other		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	255	–	100	639	461	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Biodiversity & Landscape		–	–	–	–	–	–	–	–	–
Other		–	–	255	–	100	639	461	–	–
Trading services		182 816	221 858	256 630	256 179	265 651	231 921	304 879	320 151	338 025
Electricity		108 346	130 066	147 134	173 323	172 107	140 856	188 166	203 067	215 241
Electricity Distribution		108 346	130 066	147 134	173 323	172 107	140 856	188 166	203 067	215 241
Electricity Generation		–	–	–	–	–	–	–	–	–
Water		39 683	47 851	54 542	40 309	44 328	39 357	50 424	61 734	57 722
Water Distribution		39 683	47 460	53 043	40 159	44 081	39 109	50 424	61 734	57 722
Water Storage		–	391	1 499	150	247	247	–	–	–
Waste water management		19 271	28 437	37 546	25 938	31 256	33 478	41 016	28 549	36 652
Sewerage		16 905	27 107	32 041	24 267	28 780	31 002	36 961	26 170	33 905
Storm Water Management		2 361	1 314	5 488	1 670	2 476	2 476	4 055	2 379	2 746
Public Toilets		5	15	17	–	–	–	–	–	–
Waste management		15 516	15 505	17 408	16 609	17 959	18 230	25 273	26 801	28 410
Solid Waste		15 516	15 505	17 408	16 609	17 959	18 230	25 273	26 801	28 410
Other		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	307 968	353 053	427 577	440 452	458 775	402 529	441 342	467 310	491 740

WC022 Witzenberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Expenditure - Standard										
Municipal governance and administration		70 981	65 788	71 489	81 092	81 939	97 767	88 562	95 061	101 448
Executive and council		13 505	15 534	16 517	18 732	19 252	20 547	20 852	22 232	23 700
Mayor and Council		8 658	10 249	10 243	12 218	12 718	13 114	13 795	14 692	15 663
Municipal Manager		4 847	5 284	6 274	6 514	6 533	7 432	7 058	7 540	8 037
Budget and treasury office		27 025	26 086	30 195	33 329	33 969	32 042	34 732	37 466	40 000
Corporate services		30 451	24 168	24 777	29 031	28 719	45 178	32 977	35 363	37 748
Human Resources		20 796	14 066	12 925	15 871	15 199	15 008	16 669	17 938	19 042
Information Technology		835	951	1 298	1 508	1 458	1 885	1 753	1 882	2 032
Property Services		3 157	2 616	3 330	3 434	3 581	19 514	5 680	6 022	6 426
Other Admin		5 663	6 536	7 225	8 217	8 481	8 771	8 876	9 522	10 248
Community and public safety		43 456	37 240	51 764	80 327	76 916	73 291	54 532	65 772	69 913
Community and social services		10 290	11 601	13 529	15 664	15 196	12 469	16 028	16 214	17 478
Libraries and Archives		3 884	4 403	4 971	6 047	6 092	4 482	6 069	6 552	7 076
Museums & Art Galleries etc		–	–	–	–	–	–	–	–	–
Community halls and Facilities		2 391	2 541	4 077	3 579	3 493	3 295	3 759	4 064	4 377
Cemeteries & Crematoriums		1 755	1 820	1 874	2 256	2 209	2 070	2 412	2 606	2 823
Child Care		–	–	–	–	–	–	–	–	–
Aged Care		–	–	–	–	–	–	–	–	–
Other Community		–	–	–	–	–	–	–	–	–
Other Social		2 259	2 837	2 607	3 781	3 401	2 621	3 788	2 993	3 203
Sport and recreation		15 029	15 240	16 224	18 430	17 920	18 413	19 485	20 853	22 396
Public safety		5 706	6 725	7 699	9 841	12 570	11 059	15 431	16 793	17 836
Police		–	–	–	–	–	–	–	–	–
Fire		1 217	1 288	1 758	2 391	2 467	2 544	3 177	3 371	3 637
Civil Defence		–	–	–	–	–	–	–	–	–
Street Lighting		1 386	1 736	1 697	2 114	2 111	1 687	2 213	2 339	2 495
Other		3 103	3 701	4 244	5 336	7 992	6 827	10 041	11 083	11 703
Housing		12 431	3 673	14 312	36 392	31 230	31 350	3 588	11 912	12 203
Health		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Ambulance		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Economic and environmental services		14 873	17 927	18 407	27 436	26 588	24 643	24 585	26 023	27 977
Planning and development		4 926	5 939	6 611	9 211	8 383	7 618	8 305	8 876	9 507
Economic Development/Planning		1 875	2 249	2 663	4 648	3 819	3 288	3 604	3 818	4 022
Town Planning/Building enforcement		3 016	3 659	3 910	4 515	4 515	4 277	4 647	4 999	5 422
Licensing & Regulation		35	31	37	49	49	53	54	60	63
Road transport		9 339	11 250	10 829	16 444	16 340	15 105	15 188	16 218	17 469
Roads		7 759	9 373	8 764	13 850	13 872	12 902	12 078	12 870	13 863
Public Buses		–	–	–	–	–	–	–	–	–
Parking Garages		–	–	–	–	–	–	–	–	–
Vehicle Licensing and Testing		1 580	1 877	2 065	2 594	2 468	2 204	3 110	3 348	3 607
Other		–	–	–	–	–	–	–	–	–
Environmental protection		608	738	967	1 781	1 865	1 920	1 092	929	1 001
Pollution Control		–	–	–	–	–	–	–	–	–
Biodiversity & Landscape		–	–	–	–	–	–	–	–	–
Other		608	738	967	1 781	1 865	1 920	1 092	929	1 001
Trading services		142 225	178 916	194 447	212 608	217 151	210 962	228 215	245 376	262 962
Electricity		93 415	118 978	135 256	152 062	152 096	138 192	166 012	178 758	191 346
Electricity Distribution		93 230	118 854	135 128	151 908	151 941	138 058	165 860	178 594	191 169
Electricity Generation		185	124	128	154	154	134	152	164	177
Water		14 923	17 510	16 717	19 360	20 133	21 802	18 064	18 963	20 385
Water Distribution		8 891	12 684	12 050	14 277	15 050	14 234	13 698	15 060	16 194
Water Storage		6 033	4 827	4 667	5 083	5 083	7 568	4 365	3 903	4 191
Waste water management		16 085	20 299	20 406	19 873	20 727	25 309	20 203	21 818	23 526
Sewerage		12 546	16 266	16 019	14 824	15 265	19 742	14 645	15 851	17 084
Storm Water Management		2 654	3 071	3 320	3 940	4 270	4 370	4 291	4 592	4 948
Public Toilets		886	961	1 067	1 109	1 192	1 196	1 268	1 375	1 494
Waste management		17 802	22 129	22 068	21 313	24 196	25 659	23 936	25 838	27 705
Solid Waste		17 802	22 129	22 068	21 313	24 196	25 659	23 936	25 838	27 705
Other		481	529	584	617	617	593	654	687	728
Air Transport		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Tourism		481	529	584	617	617	593	654	687	728
Forestry		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	272 016	300 399	336 691	402 081	403 211	407 255	396 548	432 920	463 029
Surplus/(Deficit) for the year		35 952	52 655	90 886	38 371	55 564	(4 726)	44 794	34 390	28 712

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote	1									
Vote 1 - Budget & Treasury Office		44 803	49 753	58 248	58 107	59 020	59 020	64 179	66 818	70 355
Vote 2 - Civil Services		90 650	110 642	116 992	90 924	101 655	101 655	120 861	123 859	125 541
Vote 3 - Community & Social Services		36 803	43 828	49 903	56 205	64 386	64 386	42 083	42 036	46 374
Vote 4 - Corporate Services		4 263	1 054	8 071	2 766	2 127	2 127	4 975	1 564	1 685
Vote 5 - Electricity		108 346	130 066	148 004	173 323	172 107	172 107	188 166	203 067	216 788
Vote 6 - Executive & Council		1 401	1 449	2 861	3 170	3 270	3 270	3 994	4 171	4 357
Vote 7 - Housing		7 852	1 522	12 110	33 186	28 082	28 082	777	8 816	8 865
Vote 8 - Planning		936	991	2 220	1 516	1 567	1 567	1 116	1 169	1 187
Vote 9 - Public Safety		3 470	3 849	3 895	6 434	8 234	8 234	8 646	8 938	9 306
Vote 10 - Sport & Recreation		9 442	9 901	25 271	14 822	18 327	18 327	6 545	6 872	7 284
Total Revenue by Vote	2	307 968	353 053	427 577	440 452	458 775	458 775	441 342	467 310	491 740
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Budget & Treasury Office		25 605	25 215	30 031	32 284	32 956	32 956	33 786	36 496	39 004
Vote 2 - Civil Services		56 570	69 311	67 955	74 396	78 928	78 928	74 281	79 488	85 479
Vote 3 - Community & Social Services		12 994	14 353	16 342	20 374	18 976	18 976	19 129	19 278	20 762
Vote 4 - Corporate Services		28 422	22 626	23 389	27 101	26 891	26 891	30 922	33 174	35 386
Vote 5 - Electricity		95 947	121 726	138 122	155 850	155 832	155 832	170 174	183 177	196 086
Vote 6 - Executive & Council		16 103	17 562	18 257	21 728	22 215	22 215	23 855	25 372	27 004
Vote 7 - Housing		12 431	3 673	14 312	36 392	31 230	31 230	3 588	11 912	12 203
Vote 8 - Planning		3 016	3 828	3 993	5 206	5 337	5 337	5 000	5 368	5 761
Vote 9 - Public Safety		5 900	6 866	8 067	10 321	12 927	12 927	16 328	17 802	18 947
Vote 10 - Sport & Recreation		15 029	15 240	16 224	18 430	17 920	17 920	19 485	20 853	22 396
Total Expenditure by Vote	2	272 016	300 399	336 691	402 081	403 211	403 211	396 548	432 920	463 029
Surplus/(Deficit) for the year	2	35 952	52 655	90 886	38 371	55 564	55 564	44 794	34 390	28 712

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote	1									
Vote 1 - Budget & Treasury Office		44 803	49 753	58 248	58 107	59 020	59 020	64 179	66 818	70 355
1.1 - Property Rates		31 438	38 670	45 278	48 280	48 280	48 280	53 195	56 421	59 806
1.2 - Financial Administration		13 321	11 075	12 961	9 667	10 580	10 580	10 813	10 219	10 360
1.3 - Income		43	2	9	161	161	161	170	179	189
1.4 - Treasury : Supply Chain		–	6	0	–	–	–	–	–	–
1.5 - Treasury : Audit		–	–	–	–	–	–	–	–	–
Vote 2 - Civil Services		90 650	110 642	116 992	90 924	101 655	101 655	120 861	123 859	125 541
2.1 - Public Toilets		5	15	17	–	–	–	–	–	–
2.2 - Sewerage		16 905	27 107	32 041	24 267	28 780	28 780	36 961	26 170	33 905
2.3 - Storm water Management		2 361	1 314	5 488	1 670	2 476	2 476	4 055	2 379	2 746
2.4 - Roads		16 181	18 850	7 496	8 068	8 111	8 111	4 148	6 775	2 757
2.5 - Solid Waste Management		15 516	15 505	17 408	16 609	17 959	17 959	25 273	26 801	28 410
2.6 - Water		39 683	47 851	54 542	40 309	44 328	44 328	50 424	61 734	57 722
Vote 3 - Community & Social Services		36 803	43 828	49 903	56 205	64 386	64 386	42 083	42 036	46 374
3.1 - Cemetries		170	199	194	(2)	153	153	165	174	184
3.2 - Control centre		–	–	–	–	–	–	–	–	–
3.3 - Library services		560	4 420	5 373	9 047	9 739	9 739	9 630	7 942	8 418
3.4 - Community Halls & Facilities		283	740	218	310	7 805	7 805	667	352	373
3.5 - Licensing & regulation		89	63	43	77	77	77	84	88	93
3.6 - Environmental Protection		–	–	255	–	100	100	461	–	–
3.7 - Social & Welfare services		35 701	38 324	43 726	46 773	46 513	46 513	31 075	33 481	37 305
3.8 - Property maintenance		1	83	–	–	–	–	–	–	–
3.9 - Local Economical Development		–	–	93	–	–	–	–	–	–
3.10 - Thusong Centre		–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services		4 263	1 054	8 071	2 766	2 127	2 127	4 975	1 564	1 685
4.1 - Administration		–	–	–	–	–	–	–	–	–
4.2 - Property Administration		4 243	735	1 004	1 924	1 285	1 285	4 123	654	693
4.3 - Information Technology		–	–	400	–	–	–	–	–	–
4.4 - Human resources		19	318	6 668	841	841	841	852	910	992
4.6 - Town secretary		–	–	–	–	–	–	–	–	–
4.7 - Tourism		–	–	–	–	–	–	–	–	–
4.8 - Marketing & Communication		1	–	–	–	–	–	–	–	–
4.9 - Cliental Services		–	–	–	–	–	–	–	–	–
Vote 5 - Electricity		108 346	130 066	148 004	173 323	172 107	172 107	188 166	203 067	216 788
5.1 - Electricity : Administration		108 346	130 066	147 134	173 323	172 107	172 107	188 166	203 067	215 241
5.2 - Street lighting		–	–	870	–	–	–	–	–	1 547
5.3 - Mechanical Workshop		–	–	–	–	–	–	–	–	–
Vote 6 - Executive & Council		1 401	1 449	2 861	3 170	3 270	3 270	3 994	4 171	4 357
6.1 - Integrated Development Planning		–	80	–	–	–	–	–	–	–
6.2 - Municipal Manager		–	–	–	–	–	–	–	–	–
6.3 - Chief Executive's		–	–	–	–	–	–	–	–	–
6.5 - Council cost		1 401	1 369	2 861	3 170	3 270	3 270	3 994	4 171	4 357
Vote 7 - Housing		7 852	1 522	12 110	33 186	28 082	28 082	777	8 816	8 865
7.1 - Housing		7 852	1 522	12 110	33 186	28 082	28 082	777	8 816	8 865
Vote 8 - Planning		936	991	2 220	1 516	1 567	1 567	1 116	1 169	1 187
8.1 - Building		713	533	899	483	483	483	523	549	582
8.2 - Town Planning		224	302	1 275	503	503	503	543	571	605
8.3 - Project Management		–	–	46	530	530	530	50	50	–
8.4 - Performance Management		–	156	–	–	51	51	–	–	–
Vote 9 - Public Safety		3 470	3 849	3 895	6 434	8 234	8 234	8 646	8 938	9 306
9.1 - Fire Protection		0	–	–	1	1	1	1	1	1
9.2 - Police & Traffic		694	884	755	3 283	5 083	5 083	5 226	5 347	5 500
9.3 - Disaster management		–	–	–	–	–	–	–	–	–
9.4 - Vehicle Licensing & Testing		2 777	2 965	3 140	3 150	3 150	3 150	3 419	3 590	3 804
Vote 10 - Sport & Recreation		9 442	9 901	25 271	14 822	18 327	18 327	6 545	6 872	7 284
10.1 - Pine Forest Resort		5 241	5 441	5 659	5 629	5 629	5 629	6 242	6 554	6 947
10.2 - Klipriver Park Resort		620	685	(6)	828	828	828	–	–	–
10.3 - Parks		2 091	11	1 447	3 418	5 130	5 130	40	42	45
10.4 - Sport grounds		1 130	85	14 537	2 354	4 738	4 738	115	121	128
10.5 - Swimming pools		360	3 679	3 634	2 593	2 001	2 001	149	155	164
Total Revenue by Vote	2	307 968	353 053	427 577	440 452	458 775	458 775	441 342	467 310	491 740

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Expenditure by Vote	1									
Vote 1 - Budget & Treasury Office		25 605	25 215	30 031	32 284	32 956	32 956	33 786	36 496	39 004
1.1 - Property Rates		–	–	2 882	3 800	4 650	4 650	3 467	4 148	4 396
1.2 - Financial Administration		10 933	8 052	7 444	7 479	7 591	7 591	8 411	8 999	9 693
1.3 - Income		8 415	9 603	11 289	11 797	11 592	11 592	12 038	12 774	13 603
1.4 - Treasury : Supply Chain		3 125	3 765	4 169	4 888	4 773	4 773	5 061	5 428	5 816
1.5 - Treasury : Audit		3 133	3 795	4 246	4 320	4 350	4 350	4 810	5 147	5 496
Vote 2 - Civil Services		56 570	69 311	67 955	74 396	78 928	78 928	74 281	79 488	85 479
2.1 - Public Toilets		886	961	1 067	1 109	1 192	1 192	1 268	1 375	1 494
2.2 - Sewerage		12 546	16 266	16 019	14 824	15 265	15 265	14 645	15 851	17 084
2.3 - Storm water Management		2 654	3 071	3 320	3 940	4 270	4 270	4 291	4 592	4 948
2.4 - Roads		7 759	9 373	8 764	13 850	13 872	13 872	12 078	12 870	13 863
2.5 - Solid Waste Management		17 802	22 129	22 068	21 313	24 196	24 196	23 936	25 838	27 705
2.6 - Water		14 923	17 510	16 717	19 360	20 133	20 133	18 064	18 963	20 385
Vote 3 - Community & Social Services		12 994	14 353	16 342	20 374	18 976	18 976	19 129	19 278	20 762
3.1 - Cemetries		1 755	1 820	1 874	2 256	2 209	2 209	2 412	2 606	2 823
3.2 - Control centre		691	318	9	32	32	32	31	32	34
3.3 - Library services		3 884	4 403	4 971	6 047	6 092	6 092	6 069	6 552	7 076
3.4 - Community Halls & Facilities		2 391	2 541	4 047	3 332	3 246	3 246	3 535	3 809	4 101
3.5 - Licensing & regulation		35	31	37	49	49	49	54	60	63
3.6 - Environmental Protection		608	738	967	1 781	1 865	1 865	1 092	929	1 001
3.7 - Social & Welfare services		2 259	2 837	2 607	3 781	3 401	3 401	3 788	2 993	3 203
3.8 - Property maintenance		673	741	794	842	788	788	730	764	811
3.9 - Local Economical Development		697	923	1 006	2 006	1 046	1 046	1 194	1 279	1 374
3.10 - Thusong Centre		–	–	31	248	248	248	224	255	276
Vote 4 - Corporate Services		28 422	22 626	23 389	27 101	26 891	26 891	30 922	33 174	35 386
4.1 - Administration		2 537	2 656	2 788	3 080	3 394	3 394	2 943	3 150	3 383
4.2 - Property Administration		2 484	1 875	2 536	2 592	2 792	2 792	4 950	5 258	5 615
4.3 - Information Technology		835	951	1 298	1 508	1 458	1 458	1 753	1 882	2 032
4.4 - Human resources		20 796	14 066	12 925	15 871	15 199	15 199	16 669	17 938	19 042
4.6 - Town secretary		965	996	988	1 088	1 083	1 083	1 171	1 260	1 358
4.7 - Tourism		481	529	584	617	617	617	654	687	728
4.8 - Marketing & Communication		323	1 553	2 270	2 344	2 346	2 346	2 782	2 999	3 227
4.9 - Cliental Services		0	0	–	–	–	–	–	–	–
Vote 5 - Electricity		95 947	121 726	138 122	155 850	155 832	155 832	170 174	183 177	196 086
5.1 - Electricity : Administration		93 415	118 978	135 256	152 062	152 096	152 096	166 012	178 758	191 346
5.2 - Street lighting		1 386	1 736	1 697	2 114	2 111	2 111	2 213	2 339	2 495
5.3 - Mechanical Workshop		1 147	1 012	1 169	1 673	1 625	1 625	1 949	2 080	2 245
Vote 6 - Executive & Council		16 103	17 562	18 257	21 728	22 215	22 215	23 855	25 372	27 004
6.1 - Integrated Development Planning		1 178	1 157	1 576	1 951	1 951	1 951	2 056	2 170	2 309
6.2 - Municipal Manager		1 714	1 489	2 028	2 194	2 184	2 184	2 248	2 394	2 541
6.3 - Chief Executive's		4 553	4 666	4 411	5 365	5 362	5 362	5 756	6 117	6 491
6.5 - Council cost		8 658	10 249	10 243	12 218	12 718	12 718	13 795	14 692	15 663
Vote 7 - Housing		12 431	3 673	14 312	36 392	31 230	31 230	3 588	11 912	12 203
7.1 - Housing		12 431	3 673	14 312	36 392	31 230	31 230	3 588	11 912	12 203
Vote 8 - Planning		3 016	3 828	3 993	5 206	5 337	5 337	5 000	5 368	5 761
8.1 - Building		2 360	2 986	3 035	3 656	3 656	3 656	3 714	3 985	4 319
8.2 - Town Planning		656	673	875	859	859	859	932	1 014	1 103
8.3 - Project Management		–	11	23	478	478	478	129	134	90
8.4 - Performance Management		–	157	60	213	344	344	224	235	249
Vote 9 - Public Safety		5 900	6 866	8 067	10 321	12 927	12 927	16 328	17 802	18 947
9.1 - Fire Protection		1 217	1 288	1 758	2 391	2 467	2 467	3 177	3 371	3 637
9.2 - Police & Traffic		3 096	3 696	4 233	5 322	7 978	7 978	10 026	11 067	11 686
9.3 - Disaster management		7	4	11	14	14	14	15	16	17
9.4 - Vehicle Licensing & Testing		1 580	1 877	2 065	2 594	2 468	2 468	3 110	3 348	3 607
Vote 10 - Sport & Recreation		15 029	15 240	16 224	18 430	17 920	17 920	19 485	20 853	22 396
10.1 - Pine Forest Resort		7 303	6 482	7 081	7 481	7 436	7 436	8 014	8 557	9 169
10.2 - Klipriver Park Resort		1 153	1 371	1 060	1 173	1 139	1 139	1 248	1 340	1 435
10.3 - Parks		3 277	3 391	3 454	4 193	4 157	4 157	4 491	4 809	5 193
10.4 - Sport grounds		2 294	2 575	2 752	3 111	3 121	3 121	3 071	3 279	3 526
10.5 - Swimming pools		1 001	1 421	1 876	2 472	2 066	2 066	2 661	2 868	3 074
Total Expenditure by Vote	2	272 016	300 399	336 691	402 081	403 211	403 211	396 548	432 920	463 029
Surplus/(Deficit) for the year	2	35 952	52 655	90 886	38 371	55 564	55 564	44 794	34 390	28 712

WC022 Witzenberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source											
Property rates	2	30 735	37 429	44 076	46 944	46 899	46 899	46 899	49 928	52 995	56 186
Property rates - penalties & collection charges		746	1 042	1 047	816	816	816	816	819	860	912
Service charges - electricity revenue	2	106 347	128 156	146 639	168 921	168 921	168 921	168 921	184 180	200 734	212 781
Service charges - water revenue	2	23 132	25 771	27 856	30 866	32 666	32 666	32 666	32 500	34 450	36 517
Service charges - sanitation revenue	2	12 272	11 992	16 011	13 096	15 096	15 096	15 096	15 285	15 980	16 879
Service charges - refuse revenue	2	13 599	13 997	16 216	15 556	16 556	16 556	16 556	17 500	18 645	19 765
Service charges - other		112	158	1 121	425	425	425	425	460	482	511
Rental of facilities and equipment		6 556	7 016	6 761	8 093	8 093	8 093	8 093	7 267	7 631	8 088
Interest earned - external investments		2 893	2 070	2 054	1 857	2 614	2 614	2 614	2 199	2 309	2 448
Interest earned - outstanding debtors		4 066	3 799	4 748	4 718	5 468	5 468	5 468	4 651	4 883	5 176
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		559	897	760	3 293	5 293	5 293	5 293	5 437	5 559	5 712
Licences and permits		194	168	125	254	254	254	254	274	288	305
Agency services		2 667	2 853	3 051	2 974	2 974	2 974	2 974	3 218	3 379	3 582
Transfers recognised - operational		53 668	54 209	72 698	95 450	89 777	89 777	89 777	71 482	81 347	87 002
Other revenue	2	3 379	4 237	10 624	3 998	4 398	4 398	4 398	4 318	4 534	4 805
Gains on disposal of PPE		207	289	3	2	2	2	2	2 502	2	2
Total Revenue (excluding capital transfers and contributions)		261 131	294 082	353 791	397 262	400 250	400 250	400 250	402 022	434 079	460 672
Expenditure By Type											
Employee related costs	2	78 756	89 302	96 930	111 919	109 663	109 663	109 663	121 084	130 781	141 037
Remuneration of councillors		5 577	6 639	6 932	7 466	7 866	7 866	7 866	8 364	8 949	9 576
Debt impairment	3	12 887	20 637	19 723	13 411	19 411	19 411	19 411	15 000	17 754	18 640
Depreciation & asset impairment	2	10 736	12 500	14 370	21 454	21 454	21 454	21 454	17 000	19 000	21 000
Finance charges		13 932	13 981	13 141	13 719	13 639	13 639	13 639	13 085	12 648	13 407
Bulk purchases	2	79 826	102 548	118 181	135 000	135 000	135 000	135 000	147 150	158 922	170 047
Other materials	8	–	–	–	–	–	–	–	–	–	–
Contracted services		9 142	9 576	8 800	8 671	11 006	11 006	11 006	11 568	12 195	12 827
Transfers and grants		653	794	767	806	806	806	806	855	898	952
Other expenditure	4, 5	59 365	43 859	57 772	89 635	84 365	84 365	84 365	62 442	71 773	75 543
Loss on disposal of PPE		1 143	563	75	–	–	–	–	–	–	–
Total Expenditure		272 016	300 399	336 691	402 081	403 211	403 211	403 211	396 548	432 920	463 029
Surplus/(Deficit)		(10 885)	(6 317)	17 099	(4 819)	(2 961)	(2 961)	(2 961)	5 475	1 160	(2 357)
Transfers recognised - capital		46 837	58 971	73 786	43 190	58 525	58 525	58 525	39 319	33 230	31 068
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		35 952	52 655	90 886	38 371	55 564	55 564	55 564	44 794	34 390	28 712
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		35 952	52 655	90 886	38 371	55 564	55 564	55 564	44 794	34 390	28 712
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		35 952	52 655	90 886	38 371	55 564	55 564	55 564	44 794	34 390	28 712
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		35 952	52 655	90 886	38 371	55 564	55 564	55 564	44 794	34 390	28 712

WC022 Witzenberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Budget & Treasury Office		–	–	–	–	–	–	–	–	–	–
Vote 2 - Civil Services		20 059	14 191	13 628	3 840	11 501	11 501	11 501	27 866	28 645	29 322
Vote 3 - Community & Social Services		–	–	–	–	–	–	–	–	400	400
Vote 4 - Corporate Services		3 908	–	–	–	–	–	–	–	–	–
Vote 5 - Electricity		1 886	1 492	150	1 600	1 643	1 643	1 643	–	–	–
Vote 6 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		451	–	–	–	–	–	–	–	–	–
Vote 8 - Planning		–	–	–	–	–	–	–	–	–	–
Vote 9 - Public Safety		–	–	–	–	–	–	–	–	–	–
Vote 10 - Sport & Recreation		133	152	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	26 436	15 835	13 778	5 440	13 144	13 144	13 144	27 866	29 045	29 722
Single-year expenditure *to be appropriated*	2										
Vote 1 - Budget & Treasury Office		1 373	54	0	103	440	440	440	100	300	–
Vote 2 - Civil Services		25 587	42 438	59 752	30 805	28 185	28 185	28 185	15 058	8 761	5 600
Vote 3 - Community & Social Services		477	741	262	3 460	12 562	12 562	12 562	1 731	–	300
Vote 4 - Corporate Services		2 009	986	2 069	1 169	871	871	871	1 500	350	–
Vote 5 - Electricity		949	2 136	3 032	1 300	1 046	1 046	1 046	6 854	4 800	6 697
Vote 6 - Executive & Council		–	50	–	–	–	–	–	–	–	–
Vote 7 - Housing		263	6	1	–	27	27	27	–	–	–
Vote 8 - Planning		134	10	46	50	135	135	135	40	–	–
Vote 9 - Public Safety		776	1 209	1 459	380	440	440	440	–	100	–
Vote 10 - Sport & Recreation		4 181	4 734	6 917	8 643	12 159	12 159	12 159	2 000	1 300	700
Capital single-year expenditure sub-total		35 749	52 363	73 539	45 910	55 865	55 865	55 865	27 283	15 611	13 297
Total Capital Expenditure - Vote		62 185	68 198	87 318	51 350	69 009	69 009	69 009	55 149	44 655	43 018
Capital Expenditure - Standard											
Governance and administration		7 292	1 094	2 072	1 272	1 311	1 311	1 311	1 600	650	–
Executive and council		1 373	104	0	103	440	440	440	100	300	–
Budget and treasury office		2	3	3	–	–	–	–	–	–	–
Corporate services		5 917	986	2 069	1 169	871	871	871	1 500	350	–
Community and public safety		6 323	6 769	9 532	12 483	24 975	24 975	24 975	3 496	1 800	2 947
Community and social services		370	675	166	3 460	12 349	12 349	12 349	1 496	400	700
Sport and recreation		4 314	4 886	6 917	8 643	12 159	12 159	12 159	2 000	1 300	700
Public safety		925	1 202	2 448	380	440	440	440	–	100	1 547
Housing		714	6	1	–	27	27	27	–	–	–
Health							–	–			
Economic and environmental services		17 698	21 450	25 986	11 159	11 170	11 170	11 170	4 895	9 565	5 946
Planning and development		239	10	139	50	135	135	135	40	–	–
Road transport		17 459	21 378	25 847	11 109	10 822	10 822	10 822	4 620	9 565	5 946
Environmental protection		–	62	–	–	213	213	213	235	–	–
Trading services		30 873	38 885	49 728	26 437	31 553	31 553	31 553	45 158	32 641	34 125
Electricity		2 647	3 601	2 169	2 900	2 689	2 689	2 689	6 854	4 800	5 150
Water		16 917	20 789	25 292	8 091	10 390	10 390	10 390	17 323	21 508	15 882
Waste water management		6 774	12 955	16 025	11 526	13 712	13 712	13 712	16 786	3 604	10 146
Waste management		4 536	1 541	6 241	3 920	4 761	4 761	4 761	4 195	2 729	2 946
Other					–	–	–	–			
Total Capital Expenditure - Standard	3	62 185	68 198	87 318	51 350	69 009	69 009	69 009	55 149	44 655	43 018
Funded by:											
National Government		29 119	43 755	58 368	31 209	31 272	31 272	31 272	21 552	19 329	20 082
Provincial Government		16 923	13 242	14 701	7 888	24 392	24 392	24 392	17 768	13 902	10 986
District Municipality		2 058	1 872	–	–	–	–	–	–	–	–
Other transfers and grants		15	87	26	–	213	213	213	235	–	–
Transfers recognised - capital	4	48 114	58 956	73 095	39 097	55 877	55 877	55 877	39 554	33 230	31 068
Public contributions & donations	5			701	–	–	–	–	–	–	–
Borrowing	6						–	–			
Internally generated funds		14 071	9 242	13 521	12 253	13 133	13 133	13 133	15 595	11 425	11 950
Total Capital Funding	7	62 185	68 198	87 318	51 350	69 009	69 009	69 009	55 149	44 655	43 018

WC022 Witzenberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Budget & Treasury Office		–	–	–	–	–	–	–	–	–	–
1.1 - Property Rates									–	–	–
1.2 - Financial Administration									–	–	–
1.3 - Income									–	–	–
1.4 - Treasury : Supply Chain									–	–	–
1.5 - Treasury : Audit									–	–	–
Vote 2 - Civil Services		20 059	14 191	13 628	3 840	11 501	11 501	11 501	27 866	28 645	29 322
2.1 - Public Toilets									–	–	–
2.2 - Sewerage		5 014	5 271	–	100	1 256	1 256	1 256	9 783	2 379	8 746
2.3 - Storm water Management		2 316	182	–	–	1 113	1 113	1 113	4 055	2 379	2 746
2.4 - Roads		9 212	3 664	1 301	300	1 413	1 413	1 413	4 055	2 379	2 746
2.5 - Solid Waste Management		244	150	–	–	–	–	–	–	–	–
2.6 - Water		3 274	4 923	12 327	3 440	7 719	7 719	7 719	9 973	21 508	15 082
Vote 3 - Community & Social Services		–	–	–	–	–	–	–	–	400	400
3.1 - Cemetries									–	–	–
3.2 - Control centre									–	–	–
3.3 - Library services									–	–	–
3.4 - Community Halls & Facilities									–	400	400
3.5 - Licensing & regulation									–	–	–
3.6 - Environmental Protection									–	–	–
3.7 - Social & Welfare services									–	–	–
3.8 - Property maintenance									–	–	–
3.9 - Local Economical Development									–	–	–
3.10 - Thusong Centre									–	–	–
Vote 4 - Corporate Services		3 908	–	–	–	–	–	–	–	–	–
4.1 - Administration									–	–	–
4.2 - Property Administration		3 908							–	–	–
4.3 - Information Technology									–	–	–
4.4 - Human resources									–	–	–
4.5 - Council cost									–	–	–
4.6 - Town secretary									–	–	–
4.7 - Tourism									–	–	–
4.8 - Marketing & Communication									–	–	–
4.9 - Cliental Services									–	–	–
Vote 5 - Electricity		1 886	1 492	150	1 600	1 643	1 643	1 643	–	–	–
5.1 - Electricity : Administration		1 886	1 492	150	1 600	1 643	1 643	1 643	–	–	–
5.2 - Street lighting									–	–	–
5.3 - Mechanical Workshop									–	–	–
Vote 6 - Executive & Council		–	–	–	–	–	–	–	–	–	–
6.1 - Integrated Development Planning									–	–	–
6.2 - Municipal Manager									–	–	–
6.3 - Chief Executive's									–	–	–
6.5 - Council cost									–	–	–
Vote 7 - Housing		451	–	–	–	–	–	–	–	–	–
7.1 - Housing		451							–	–	–
Vote 8 - Planning		–	–	–	–	–	–	–	–	–	–
8.1 - Building									–	–	–
8.2 - Town Planning									–	–	–
8.3 - Project Management									–	–	–
8.4 - Performance Management									–	–	–
Vote 9 - Public Safety		–	–	–	–	–	–	–	–	–	–
9.1 - Fire Protection									–	–	–
9.2 - Police & Traffic									–	–	–
9.3 - Disaster management									–	–	–
9.4 - Vehicle Licensing & Testing									–	–	–
Vote 10 - Sport & Recreation		133	152	–	–	–	–	–	–	–	–
10.1 - Pine Forest Resort									–	–	–
10.2 - Klipriver Park Resort									–	–	–
10.3 - Parks		98							–	–	–
10.4 - Sport grounds									–	–	–
10.5 - Swimming pools		35	152						–	–	–
Capital multi-year expenditure sub-total		26 436	15 835	13 778	5 440	13 144	13 144	13 144	27 866	29 045	29 722

Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Budget & Treasury Office		1 373	54	0	103	440	440	440	100	300	–
1.1 - Property Rates											
1.2 - Financial Administration		894	19	0	–	147	147	147	100	–	–
1.3 - Income		325	32	–	100	290	290	290	–	–	–
1.4 - Treasury : Supply Chain		154	3	–	3	3	3	3	–	300	–
1.5 - Treasury : Audit											
Vote 2 - Civil Services		25 587	42 438	59 752	30 805	28 185	28 185	28 185	15 058	8 761	5 600
2.1 - Public Toilets		0	4	–	–	–	–	–	–	–	–
2.2 - Sewerage		1 760	7 684	16 025	11 426	12 456	12 456	12 456	7 003	1 225	1 400
2.3 - Storm water Management		241	611	5 898	2 420	2 111	2 111	2 111	140	350	200
2.4 - Roads		8 207	17 679	24 521	10 809	9 409	9 409	9 409	565	7 186	3 200
2.5 - Solid Waste Management		1 735	593	343	1 500	1 538	1 538	1 538	–	–	–
2.6 - Water		13 643	15 866	12 964	4 651	2 672	2 672	2 672	7 350	–	800
Vote 3 - Community & Social Services		477	741	262	3 460	12 562	12 562	12 562	1 731	–	300
3.1 - Cemetries		81	74	52	–	–	–	–	–	–	–
3.2 - Control centre		–	–	–	–	–	–	–	–	–	–
3.3 - Library services		–	–	–	3 000	4 790	4 790	4 790	1 164	–	–
3.4 - Community Halls & Facilities		160	537	87	–	7 495	7 495	7 495	332	–	300
3.5 - Licensing & regulation							–	–			
3.6 - Environmental Protection		–	62	–	–	213	213	213	235	–	–
3.7 - Social & Welfare services		130	65	26	390	9	9	9	–	–	–
3.8 - Property maintenance		2	3	3	70	55	55	55	–	–	–
3.9 - Local Economical Development		105	–	93	–	–	–	–	–	–	–
3.10 - Thusong Centre							–	–			
Vote 4 - Corporate Services		2 009	986	2 069	1 169	871	871	871	1 500	350	–
4.1 - Administration		117	101	394	80	89	89	89	200	150	–
4.2 - Property Administration		1 488	72	367	639	320	320	320	1 000	–	–
4.3 - Information Technology		362	453	1 275	450	462	462	462	300	200	–
4.4 - Human resources		41	225	6	–	–	–	–	–	–	–
4.6 - Town secretary		–	–	–	–	–	–	–	–	–	–
4.7 - Tourism							–	–			
4.8 - Marketing & Communication		1	135	28	–	–	–	–	–	–	–
4.9 - Cliental Services		–	–	–	–	–	–	–	–	–	–
Vote 5 - Electricity		949	2 136	3 032	1 300	1 046	1 046	1 046	6 854	4 800	6 697
5.1 - Electricity : Administration		761	2 108	2 019	1 300	1 046	1 046	1 046	6 854	4 800	5 150
5.2 - Street lighting		171	–	989	–	–	–	–	–	–	1 547
5.3 - Mechanical Workshop		18	28	24	–	–	–	–	–	–	–
Vote 6 - Executive & Council		–	50	–	–	–	–	–	–	–	–
6.1 - Integrated Development Planning											
6.2 - Municipal Manager											
6.3 - Chief Executive's		–	50	–	–	–			–	–	–
6.5 - Council cost											
Vote 7 - Housing		263	6	1	–	27	27	27	–	–	–
7.1 - Housing		263	6	1	–	27	27	27	–	–	–
Vote 8 - Planning		134	10	46	50	135	135	135	40	–	–
8.1 - Building		4	1	–	–	–	–	–	–	–	–
8.2 - Town Planning		130	9	–	–	–	–	–	40	–	–
8.3 - Project Management		–	–	46	50	135	135	135	–	–	–
8.4 - Performance Management											
Vote 9 - Public Safety		776	1 209	1 459	380	440	440	440	–	100	–
9.1 - Fire Protection		387	376	1 212	80	84	84	84	–	–	–
9.2 - Police & Traffic		354	825	248	300	356	356	356	–	100	–
9.3 - Disaster management		13	1	–	–	–	–	–	–	–	–
9.4 - Vehicle Licensing & Testing		22	6	–	–	–	–	–	–	–	–
Vote 10 - Sport & Recreation		4 181	4 734	6 917	8 643	12 159	12 159	12 159	2 000	1 300	700
10.1 - Pine Forest Resort		174	167	85	–	52	52	52	2 000	–	–
10.2 - Klipriver Park Resort		18	17	–	–	–	–	–	–	–	–
10.3 - Parks		2 617	361	2 203	3 433	5 145	5 145	5 145	–	800	200
10.4 - Sport grounds		1 058	7	1 042	2 248	4 632	4 632	4 632	–	–	–
10.5 - Swimming pools		314	4 182	3 587	2 962	2 330	2 330	2 330	–	500	500
Capital single-year expenditure sub-total		35 749	52 363	73 539	45 910	55 865	55 865	55 865	27 283	15 611	13 297
Total Capital Expenditure		62 185	68 198	87 318	51 350	69 009	69 009	69 009	55 149	44 655	43 018

WC022 Witzenberg - Table A6 Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS											
Current assets											
Cash		10 261	14 485	8 940	17 096	23 096	23 096	23 096	33 616	43 385	50 808
Call investment deposits	1	11 614	18 076	21 914	18 076	18 076	18 076	18 076	18 076	18 076	18 076
Consumer debtors	1	34 901	34 359	37 799	43 118	37 118	37 118	37 118	38 118	39 118	40 118
Other debtors		1 850	7 169	18 030	6 873	6 873	6 873	6 873	6 873	6 873	6 873
Current portion of long-term receivables		–	29	27	28	28	28	28	28	28	28
Inventory	2	5 341	5 401	5 386	5 752	5 752	5 752	5 752	5 752	5 752	5 752
Total current assets		63 966	79 520	92 096	90 944	90 944	90 944	90 944	102 464	113 233	121 656
Non current assets											
Long-term receivables		276	247	201	249	249	249	249	249	249	249
Investments		33	32	28	–	–	–	–	–	–	–
Investment property		50 776	48 300	48 012	48 300	48 300	48 300	48 300	48 300	48 300	48 300
Investment in Associate		105	105	105	105	105	105	105	105	105	105
Property, plant and equipment	3	428 518	481 882	557 107	586 161	603 254	603 254	603 254	641 403	667 059	689 077
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		1 622	1 610	1 859	1 757	1 757	1 757	1 757	1 757	1 757	1 757
Other non-current assets		–	2 884	2 884	–	–	–	–	–	–	–
Total non current assets		481 330	535 061	610 196	636 572	653 665	653 665	653 665	691 814	717 470	739 488
TOTAL ASSETS		545 295	614 581	702 292	727 516	744 609	744 609	744 609	794 278	830 703	861 143
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	–	7 649	7 545	7 200	7 200	7 200	7 200	7 200	7 200	7 200
Consumer deposits		1 691	1 742	1 863	2 090	2 090	2 090	2 090	2 090	2 090	2 090
Trade and other payables	4	36 674	53 088	52 574	66 510	66 510	66 510	66 510	66 510	66 510	66 510
Provisions		8 225	18 741	19 318	2 765	2 765	2 765	2 765	2 765	2 765	2 765
Total current liabilities		46 590	81 219	81 299	78 565	78 565	78 565	78 565	78 565	78 565	78 565
Non current liabilities											
Borrowing		50 918	37 627	32 335	25 135	25 135	25 135	25 135	17 085	8 235	(1 515)
Provisions		76 599	71 892	73 929	83 960	83 960	83 960	83 960	96 886	107 770	119 249
Total non current liabilities		127 517	109 519	106 264	109 096	109 096	109 096	109 096	113 971	116 005	117 734
TOTAL LIABILITIES		174 107	190 738	187 563	187 661	187 661	187 661	187 661	192 536	194 570	196 299
NET ASSETS	5	371 188	423 843	514 728	539 856	556 948	556 948	556 948	601 742	636 132	664 844
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		365 620	417 428	506 163	533 441	550 534	550 534	550 534	595 328	629 718	658 430
Reserves	4	5 568	6 415	8 566	6 415	6 415	6 415	6 415	6 415	6 415	6 415
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	371 188	423 843	514 728	539 856	556 948	556 948	556 948	601 742	636 132	664 844

WC022 Witzenberg - Table A7 Budgeted Cash Flows

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		165 856	215 074	251 302	287 350	289 305	289 305	289 305	317 245	334 125	354 127
Government - operating	1	53 585	52 633	54 732	95 450	89 777	89 777	89 777	71 482	81 347	87 002
Government - capital	1	46 707	58 971	73 786	43 190	58 525	58 525	58 525	39 319	33 230	31 068
Interest		6 954	6 930	7 849	6 575	8 082	8 082	8 082	6 850	7 192	7 624
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(212 886)	(234 868)	(282 247)	(357 791)	(353 001)	(353 001)	(353 001)	(356 040)	(388 460)	(415 219)
Finance charges		(12 054)	(12 252)	(11 319)	(5 192)	(5 112)	(5 112)	(5 112)	(4 282)	(3 263)	(3 459)
Transfers and Grants	1	(653)	(794)	(767)	(806)	(806)	(806)	(806)	(855)	(898)	(952)
NET CASH FROM/(USED) OPERATING ACTIVITIES		47 509	85 695	93 335	68 776	86 769	86 769	86 769	73 719	63 274	60 191
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	869	13	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors		34	(118)	49	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(61 988)	(68 336)	(88 010)	(51 350)	(69 009)	(69 009)	(69 009)	(55 149)	(44 655)	(43 018)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(61 954)	(67 586)	(87 948)	(51 350)	(69 009)	(69 009)	(69 009)	(55 149)	(44 655)	(43 018)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		58	51	121	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		(7 241)	(7 472)	(7 217)	(7 441)	(7 441)	(7 441)	(7 441)	(8 050)	(8 850)	(9 750)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(7 183)	(7 422)	(7 096)	(7 441)	(7 441)	(7 441)	(7 441)	(8 050)	(8 850)	(9 750)
NET INCREASE/ (DECREASE) IN CASH HELD		(21 628)	10 688	(1 709)	9 985	10 319	10 319	10 319	10 520	9 769	7 423
Cash/cash equivalents at the year begin:	2	43 502	21 874	32 562	30 853	30 853	30 853	30 853	41 172	51 693	61 461
Cash/cash equivalents at the year end:	2	21 874	32 562	30 853	40 838	41 172	41 172	41 172	51 693	61 461	68 884

WC022 Witzenberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	21 874	32 562	30 853	40 838	41 172	41 172	41 172	51 693	61 461	68 884
Other current investments > 90 days		0	(0)	0	(5 665)	–	–	–	–	–	–
Non current assets - Investments	1	33	32	28	–	–	–	–	–	–	–
Cash and investments available:		21 907	32 594	30 881	35 173	41 172	41 172	41 172	51 693	61 461	68 884
Application of cash and investments											
Unspent conditional transfers		9 265	13 837	7 170	19 053	19 053	19 053	19 053	19 053	19 053	19 053
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	(3 027)	1 421	(5 057)	(673)	5 882	5 882	5 882	3 409	3 366	2 391
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		6 237	15 259	2 113	18 381	24 936	24 936	24 936	22 463	22 420	21 445
Surplus(shortfall)		15 670	17 335	28 769	16 792	16 237	16 237	16 237	29 230	39 042	47 440

WC022 Witzenberg - Table A9 Asset Management

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CAPITAL EXPENDITURE										
Total New Assets	1	57 564	41 045	55 474	28 210	50 419	50 419	39 899	18 412	34 518
Infrastructure - Road transport		19 971	6 194	14 802	3 682	6 776	6 776	8 249	4 958	5 693
Infrastructure - Electricity		2 417	3 446	2 630	2 600	2 339	2 339	5 654	3 600	6 247
Infrastructure - Water		15 942	20 183	25 110	6 351	10 376	10 376	12 323	7 175	13 432
Infrastructure - Sanitation		5 224	4 576	4 835	1 256	4 119	4 119	10 902	2 379	8 746
Infrastructure - Other		559	150	–	–	150	150	–	–	–
Infrastructure		*44 113*	*34 549*	*47 378*	*13 888*	*23 760*	*23 760*	*37 129*	*18 112*	*34 118*
Community		4 024	4 207	6 411	11 732	23 293	23 293	2 132	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	9 427	2 274	1 685	2 590	3 366	3 366	639	300	400
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	15	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	4 621	27 153	31 844	23 140	18 590	18 590	15 250	26 243	8 500
Infrastructure - Road transport		–	15 601	16 368	9 847	7 270	7 270	565	7 336	3 200
Infrastructure - Electricity		286	–	424	–	–	–	–	–	–
Infrastructure - Water		566	296	617	1 740	1 804	1 804	5 000	14 332	2 450
Infrastructure - Sanitation		1 510	8 275	10 752	10 020	7 443	7 443	5 885	1 225	1 300
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		*2 361*	*24 172*	*28 161*	*21 607*	*16 517*	*16 517*	*11 450*	*22 893*	*6 950*
Community		307	601	51	500	460	460	–	900	900
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	1 776	2 380	2 982	783	1 493	1 493	3 800	2 250	650
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		177	–	650	250	120	120	–	200	–
Total Capital Expenditure	4									
Infrastructure - Road transport		19 971	21 795	31 170	13 529	14 046	14 046	8 814	12 294	8 893
Infrastructure - Electricity		2 703	3 446	3 054	2 600	2 339	2 339	5 654	3 600	6 247
Infrastructure - Water		16 508	20 478	25 727	8 091	12 180	12 180	17 323	21 508	15 882
Infrastructure - Sanitation		6 734	12 851	15 587	11 276	11 562	11 562	16 786	3 604	10 046
Infrastructure - Other		559	150	–	–	150	150	–	–	–
Infrastructure		*46 474*	*58 721*	*75 539*	*35 495*	*40 278*	*40 278*	*48 578*	*41 005*	*41 068*
Community		4 331	4 808	6 462	12 232	23 753	23 753	2 132	900	900
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		11 203	4 654	4 667	3 373	4 859	4 859	4 439	2 550	1 050
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		177	15	650	250	120	120	–	200	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	62 185	68 198	87 318	51 350	69 009	69 009	55 149	44 655	43 018
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		–	–	–	13 529	14 046	14 435	28 555	47 591	61 791
Infrastructure - Electricity		–	–	–	2 600	2 339	2 339	9 144	15 644	20 344
Infrastructure - Water		–	–	–	7 791	10 010	10 023	33 645	50 503	65 325
Infrastructure - Sanitation		–	–	–	11 276	13 817	15 023	28 130	39 884	39 884
Infrastructure - Other		–	–	–	–	150	150	150	150	150
Infrastructure		–	–	–	*35 195*	*40 363*	*41 971*	*99 624*	*153 772*	*187 494*
Community		–	–	–	12 282	16 328	17 490	22 827	26 066	29 066
Heritage assets		–	550	550	550	550	550	550	550	550
Investment properties		50 776	48 300	48 012	48 300	48 300	48 300	48 300	48 300	48 300
Other assets		–	–	–	3 623	12 198	12 222	22 221	31 191	42 291
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		1 622	1 610	1 859	1 757	1 757	1 757	1 757	1 757	1 757
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	52 398	50 460	50 420	101 707	119 495	122 290	195 278	261 635	309 458
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		10 736	12 500	14 370	21 454	21 454	21 454	17 000	19 000	21 000
Repairs and Maintenance by Asset Class	3	12 079	14 204	13 524	15 195	15 400	15 400	18 260	19 224	20 349
Infrastructure - Road transport		3 658	4 945	3 299	4 372	4 666	4 666	5 782	6 111	6 478
Infrastructure - Electricity		2 290	3 491	4 126	3 543	3 345	3 345	4 109	4 322	4 578
Infrastructure - Water		1 326	1 096	1 056	1 223	1 217	1 217	1 393	1 476	1 565
Infrastructure - Sanitation		2 001	1 748	1 331	1 588	1 261	1 261	1 671	1 741	1 845
Infrastructure - Other		1 270	1 402	–	–	–	–	–	–	–
Infrastructure		*10 544*	*12 681*	*9 813*	*10 726*	*10 489*	*10 489*	*12 955*	*13 650*	*14 467*
Community		1 239	1 220	1 204	954	962	962	1 381	1 443	1 512
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		5	19	–	–	–	–	–	–	–
Other assets	6, 7	291	285	2 507	3 515	3 949	3 949	3 924	4 131	4 370
TOTAL EXPENDITURE OTHER ITEMS		22 815	26 704	27 893	36 649	36 855	36 855	35 260	38 224	41 349
Renewal of Existing Assets as % of total capex		*7.4%*	*39.8%*	*36.5%*	*45.1%*	*26.9%*	*26.9%*	*27.7%*	*58.8%*	*19.8%*
Renewal of Existing Assets as % of deprecn"		*43.0%*	*217.2%*	*221.6%*	*107.9%*	*86.7%*	*86.7%*	*89.7%*	*138.1%*	*40.5%*
R&M as a % of PPE		*2.8%*	*2.9%*	*2.4%*	*2.6%*	*2.6%*	*2.6%*	*2.8%*	*2.9%*	*3.0%*
Renewal and R&M as a % of PPE		*32.0%*	*82.0%*	*90.0%*	*38.0%*	*28.0%*	*28.0%*	*17.0%*	*17.0%*	*9.0%*

WC022 Witzenberg - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling		Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
Piped water inside yard (but not in dwelling)		10 835	10 845	10 845	10 845	10 845	10 845	10 845	10 845	10 845
Using public tap (at least min.service level)	2	1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		12 526	12 536	12 536	12 536	12 536	12 536	12 536	12 536	12 536
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	12 526	12 536	12 536	12 536	12 536	12 536	12 536	12 536	12 536
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		10 296	10 300	10 300	10 300	10 300	10 300	10 300	10 300	10 300
Flush toilet (with septic tank)		735	730	730	730	730	730	730	730	730
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)		1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691
Minimum Service Level and Above sub-total		12 722	12 721	12 721	12 721	12 721	12 721	12 721	12 721	12 721
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	12 722	12 721	12 721	12 721	12 721	12 721	12 721	12 721	12 721
Energy:										
Electricity (at least min.service level)		1 768	1 769	1 769	1 769	1 769	1 769	1 769	1 769	1 769
Electricity - prepaid (min.service level)		8 855	8 856	8 856	8 856	8 856	8 856	8 856	8 856	8 856
Minimum Service Level and Above sub-total		10 623	10 625	10 625	10 625	10 625	10 625	10 625	10 625	10 625
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)		2 190	2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 408
Other energy sources										
Below Minimum Service Level sub-total		2 190	2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 408
Total number of households	5	12 813	13 033	13 033	13 033	13 033	13 033	13 033	13 033	13 033
Refuse:										
Removed at least once a week		11 057	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067
Minimum Service Level and Above sub-total		11 057	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	11 057	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		4 788	4 767	4 262	5 200	5 200	4 075	5 200	5 200	5 200
Sanitation (free minimum level service)		4 788	4 767	4 262	5 200	5 200	4 075	5 200	5 200	5 200
Electricity/other energy (50kwh per household per month)		4 788	4 767	4 262	5 200	5 200	4 075	5 200	5 200	5 200
Refuse (removed at least once a week)		4 788	4 767	4 262	5 200	5 200	4 075	5 200	5 200	5 200
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		3 763	4 033	3 807	4 706	4 772	3 794	5 131	4 065	4 308
Sanitation (free sanitation service)		6 606	7 191	6 694	8 657	8 657	6 784	9 176	9 727	10 310
Electricity/other energy (50kwh per household per month)		1 544	1 750	1 556	2 012	2 012	1 577	2 173	2 303	2 442
Refuse (removed once a week)		7 093	7 699	7 167	9 269	9 269	7 264	10 011	10 812	11 677
Total cost of FBS provided (minimum social package)		14 700	15 353	19 224	24 645	24 710	19 418	26 492	26 907	28 737
Highest level of free service provided										
Property rates (R value threshold)		85 000	85 000	85 000	85 000	85 000	85 000	85 000	85 000	85 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		NA	NA	NA	NA	NA	NA	NA	NA	NA
Sanitation (Rand per household per month)		122	125	131	139	139	139	147	156	165
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		120	134	140	149	149	149	157	167	177
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		NA	NA							
Property rates (other exemptions, reductions and rebates)		450	444	479	2 009	2 009	585	1 995	2 093	2 219
Water		4 427	4 744	4 479	5 537	5 614	4 463	6 037	4 782	5 069
Sanitation		6 606	7 191	6 694	8 657	8 657	6 784	9 176	9 727	10 310
Electricity/other energy		1 715	1 945	1 729	2 236	2 236	1 752	2 415	2 559	2 713
Refuse		7 093	7 699	7 167	9 269	9 269	7 264	10 011	10 812	11 677
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		17 758	18 442	20 548	27 707	27 784	20 848	29 633	29 973	31 988

WC022 Witzenberg - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		31 142	38 072	44 710	49 472	49 472	49 472	49 472	52 392	55 576	58 911
less Revenue Foregone		407	643	634	2 527	2 573	2 573	2 573	2 463	2 582	2 725
Net Property Rates		30 735	37 429	44 076	46 944	46 899	46 899	46 899	49 928	52 995	56 186
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		107 587	130 060	148 438	170 848	170 848	170 848	170 848	186 125	202 776	214 942
less Revenue Foregone		1 241	1 904	1 799	1 927	1 927	1 927	1 927	1 945	2 042	2 162
Net Service charges - electricity revenue		106 347	128 156	146 639	168 921	168 921	168 921	168 921	184 180	200 734	212 781
Service charges - water revenue	6										
Total Service charges - water revenue		26 552	29 191	30 753	34 401	35 201	35 201	35 201	36 203	38 328	40 628
less Revenue Foregone		3 421	3 421	2 897	3 536	2 536	2 536	2 536	3 703	3 878	4 110
Net Service charges - water revenue		23 132	25 771	27 856	30 866	32 666	32 666	32 666	32 500	34 450	36 517
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		16 346	17 168	20 291	18 992	19 992	19 992	19 992	21 495	22 495	23 785
less Revenue Foregone		4 075	5 177	4 280	5 896	4 896	4 896	4 896	6 211	6 515	6 906
Net Service charges - sanitation revenue		12 272	11 992	16 011	13 096	15 096	15 096	15 096	15 285	15 980	16 879
Service charges - refuse revenue	6										
Total refuse removal revenue		18 357	19 662	20 861	21 761	21 761	21 761	21 761	24 115	25 584	27 120
Total landfill revenue											
less Revenue Foregone		4 758	5 664	4 645	6 205	5 205	5 205	5 205	6 614	6 939	7 355
Net Service charges - refuse revenue		13 599	13 997	16 216	15 556	16 556	16 556	16 556	17 500	18 645	19 765
Other Revenue by source											
List other revenue by source	3	3 379	4 237	10 624	3 998	4 398	4 398	4 398	4 318	4 534	4 805
Total 'Other' Revenue	1	3 379	4 237	10 624	3 998	4 398	4 398	4 398	4 318	4 534	4 805
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	–	–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–	–
Cellphone Allowance		–	–	–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–	–	–
Other benefits and allowances		78 756	89 302	96 930	111 919	109 663	109 663	109 663	121 084	130 781	141 037
Payments in lieu of leave		–	–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	4	–	–	–	–	–	–	–	–	–	–
sub-total	5	78 756	89 302	96 930	111 919	109 663	109 663	109 663	121 084	130 781	141 037
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	78 756	89 302	96 930	111 919	109 663	109 663	109 663	121 084	130 781	141 037
Contributions recognised - capital											
Contract 1		–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–
Contract 3		–	–	–	–	–	–	–	–	–	–
Contract 4		–	–	–	–	–	–	–	–	–	–
Contract 5		–	–	–	–	–	–	–	–	–	–
[Default]		–	–	–	–	–	–	–	–	–	–
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–

Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		10 736	12 500	14 370	21 454	21 454	21 454	21 454	17 000	19 000	21 000
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	10 736	12 500	14 370	21 454	21 454	21 454	21 454	17 000	19 000	21 000
Bulk purchases											
Electricity Bulk Purchases		79 826	102 548	118 181	135 000	135 000	135 000	135 000	147 150	158 922	170 047
Water Bulk Purchases		–	–	–	–	–	–	–	–	–	–
Total bulk purchases	1	79 826	102 548	118 181	135 000	135 000	135 000	135 000	147 150	158 922	170 047
Transfers and grants											
Cash transfers and grants		653	794	767	806	806	806	806	855	898	952
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	653	794	767	806	806	806	806	855	898	952
Contracted services											
Contract 1		–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–
Contract 3		–	–	–	–	–	–	–	–	–	–
Contract 4		–	–	–	–	–	–	–	–	–	–
Contract 5		–	–	–	–	–	–	–	–	–	–
Contract 6		–	–	–	–	–	–	–	–	–	–
Contract 7		–	–	–	–	–	–	–	–	–	–
Contract 8		–	–	–	–	–	–	–	–	–	–
Contract 9		–	–	–	–	–	–	–	–	–	–
Contract 10		–	–	–	–	–	–	–	–	–	–
Contract 11		–	–	–	–	–	–	–	–	–	–
Contract 12		–	–	–	–	–	–	–	–	–	–
Contract 13		–	–	–	–	–	–	–	–	–	–
Contract 14		–	–	–	–	–	–	–	–	–	–
Contract 15		–	–	–	–	–	–	–	–	–	–
Contract 16		–	–	–	–	–	–	–	–	–	–
Contract 17		–	–	–	–	–	–	–	–	–	–
Contract 18		–	–	–	–	–	–	–	–	–	–
Contract 19		–	–	–	–	–	–	–	–	–	–
Contract 20		–	–	–	–	–	–	–	–	–	–
Contract 21		–	–	–	–	–	–	–	–	–	–
Contract 22		–	–	–	–	–	–	–	–	–	–
Contract 23		–	–	–	–	–	–	–	–	–	–
Contract 24		–	–	–	–	–	–	–	–	–	–
[Default]		9 142	9 576	8 800	8 671	11 006	11 006	11 006	11 568	12 195	12 827
sub-total	1	9 142	9 576	8 800	8 671	11 006	11 006	11 006	11 568	12 195	12 827
Allocations to organs of state:											
Electricity		–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
Total contracted services		9 142	9 576	8 800	8 671	11 006	11 006	11 006	11 568	12 195	12 827
Other Expenditure By Type											
Collection costs		333	290	299	719	594	594	594	762	800	848
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–
Consultant fees		–	–	–	–	–	–	–	–	–	–
Audit fees		–	–	–	–	–	–	–	–	–	–
General expenses	3	59 031	43 569	57 473	88 917	83 771	83 771	83 771	61 680	70 973	74 695
List Other Expenditure by Type											
Total 'Other' Expenditure	1	59 365	43 859	57 772	89 635	84 365	84 365	84 365	62 442	71 773	75 543

by Expenditure Item	8										
Employee related costs											
Other materials		12 079	14 204	13 524	15 195	15 400	15 400	15 400	18 260	19 224	20 349
Contracted Services											
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	12 079	14 204	13 524	15 195	15 400	15 400	15 400	18 260	19 224	20 349

WC022 Witzenberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description R thousand	Ref 1	Vote 1 - Budget & Treasury Office	Vote 2 - Civil Services	Vote 3 - Community & Social Services	Vote 4 - Corporate Services	Vote 5 - Electricity	Vote 6 - Executive & Council	Vote 7 - Housing	Vote 8 - Planning	Vote 9 - Public Safety	Vote 10 - Sport & Recreation	Total
Revenue By Source												
Property rates		50 003	–	–	–	–	–	–	–	(200)	–	49 803
Property rates - penalties & collection charges		819	–	–	–	–	–	–	–	–	–	819
Service charges - electricity revenue		–	–	–	–	184 180	–	–	–	–	–	184 180
Service charges - water revenue		–	32 500	–	–	–	–	–	–	–	–	32 500
Service charges - sanitation revenue		–	15 310	–	–	–	–	–	–	–	–	15 310
Service charges - refuse revenue		–	17 600	–	–	–	–	–	–	–	–	17 600
Service charges - other		–	–	–	–	–	–	–	458	1	–	460
Rental of facilities and equipment		–	–	341	504	–	–	1	–	–	6 422	7 267
Interest earned - external investments		2 199	–	–	–	–	–	–	–	–	–	2 199
Interest earned - outstanding debtors		59	4 080	–	–	271	–	241	–	–	–	4 651
Dividends received		–	–	–	–	–	–	–	–	–	–	–
Fines		–	–	13	–	–	–	–	–	5 424	–	5 437
Licences and permits		–	–	84	–	–	–	–	–	191	–	274
Agency services		–	–	–	–	–	–	–	–	3 218	–	3 218
Other revenue		1 785	438	194	607	15	–	535	608	12	124	4 318
Transfers recognised - operational		6 841	84	60 150	364	–	3 994	–	50	–	–	71 482
Gains on disposal of PPE		–	2	–	2 500	–	–	–	–	–	–	2 502
Total Revenue (excluding capital transfers and contributions)		61 706	70 015	60 781	3 975	184 467	3 994	777	1 116	8 646	6 545	402 022
Expenditure By Type												
Employee related costs		14 274	29 407	14 254	13 872	10 391	9 677	2 669	3 772	10 680	12 088	121 084
Remuneration of councillors		–	–	–	–	–	8 364	–	–	–	–	8 364
Debt impairment		3 467	8 200	–	–	700	–	–	–	2 633	–	15 000
Depreciation & asset impairment		573	7 857	467	2 994	2 410	633	50	79	616	1 320	17 000
Finance charges		1 580	4 938	21	5 740	730	5	–	–	23	48	13 085
Bulk purchases		–	–	–	–	147 150	–	–	–	–	–	147 150
Other materials		–	–	–	–	–	–	–	–	–	–	–
Contracted services		3 185	2 590	258	1 488	485	12	170	639	531	2 209	11 568
Transfers and grants		–	–	–	629	–	163	–	–	–	63	855
Other expenditure		10 707	21 288	4 129	6 199	8 307	5 001	699	510	1 845	3 756	62 442
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		33 786	74 281	19 129	30 922	170 174	23 855	3 588	5 000	16 328	19 485	396 548
Surplus/(Deficit)		27 920	(4 266)	41 653	(26 947)	14 293	(19 861)	(2 811)	(3 884)	(7 682)	(12 940)	5 475
Transfers recognised - capital		100	34 769	1 496	1 000	1 954						39 319
Contributions recognised - capital												–
Contributed assets												–
Surplus/(Deficit) after capital transfers & contributions		28 020	30 503	43 149	(25 947)	16 248	(19 861)	(2 811)	(3 884)	(7 682)	(12 940)	44 794

WC022 Witzenberg - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS											
Call investment deposits											
Call deposits < 90 days		11 614	18 076	21 914	18 076	18 076	18 076	18 076	18 076	18 076	18 076
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Total Call investment deposits	2	11 614	18 076	21 914	18 076	18 076	18 076	18 076	18 076	18 076	18 076
Consumer debtors											
Consumer debtors		83 766	104 208	131 132	43 118	37 118	37 118	37 118	38 118	39 118	40 118
Less: Provision for debt impairment		(48 865)	(69 849)	(93 333)	–	–	–	–	–	–	–
Total Consumer debtors	2	34 901	34 359	37 799	43 118	37 118	37 118	37 118	38 118	39 118	40 118
Debt impairment provision											
Balance at the beginning of the year		(60 441)	(48 865)	(69 849)	(69 849)	(69 849)	(69 849)	(69 849)	(69 849)	(69 849)	(69 849)
Contributions to the provision		(10 926)	(22 336)	(23 484)	(13 411)	(19 411)	(19 411)	(19 411)	(19 411)	(19 411)	(19 411)
Bad debts written off		22 502	1 352	–	13 411	13 411	13 411	13 411	13 411	13 411	13 411
Balance at end of year		(48 865)	(69 849)	(93 333)	(69 849)	(75 849)	(75 849)	(75 849)	(75 849)	(75 849)	(75 849)
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		436 393	490 837	566 840	586 161	603 254	603 254	603 254	658 403	686 059	710 077
Leases recognised as PPE	3	304	121	528	–	–	–	–	–	–	–
Less: Accumulated depreciation		8 179	9 076	10 261	–	–	–	–	17 000	19 000	21 000
Total Property, plant and equipment (PPE)	2	428 518	481 882	557 107	586 161	603 254	603 254	603 254	641 403	667 059	689 077
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		–	7 649	7 545	7 200	7 200	7 200	7 200	7 200	7 200	7 200
Total Current liabilities - Borrowing		–	7 649	7 545	7 200	7 200	7 200	7 200	7 200	7 200	7 200
Trade and other payables											
Trade and other creditors		27 023	39 250	45 404	47 456	47 456	47 456	47 456	47 456	47 456	47 456
Unspent conditional transfers		9 265	13 837	7 170	19 053	19 053	19 053	19 053	19 053	19 053	19 053
VAT		387	–	–	–	–	–	–	–	–	–
Total Trade and other payables	2	36 674	53 088	52 574	66 510	66 510	66 510	66 510	66 510	66 510	66 510
Non current liabilities - Borrowing											
Borrowing	4	50 727	37 627	32 335	25 135	25 135	25 135	25 135	17 085	8 235	(1 515)
Finance leases (including PPP asset element)		191	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Borrowing		50 918	37 627	32 335	25 135	25 135	25 135	25 135	17 085	8 235	(1 515)
Provisions - non-current											
Retirement benefits		51 801	57 683	57 154	58 975	58 975	58 975	58 975	71 900	82 784	94 264
List other major provision items											
Refuse landfill site rehabilitation		21 745	14 210	16 775	22 949	22 949	22 949	22 949	22 949	22 949	22 949
Other		3 053	–	–	2 036	2 036	2 036	2 036	2 036	2 036	2 036
Total Provisions - non-current		76 599	71 892	73 929	83 960	83 960	83 960	83 960	96 886	107 770	119 249
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		324 914	365 718	417 428	492 617	492 617	492 617	492 617	550 534	595 328	629 718
GRAP adjustments		(98)	(98)	–	–	–	–	–	–	–	–
Restated balance		324 816	365 620	417 428	492 617	492 617	492 617	492 617	550 534	595 328	629 718
Surplus/(Deficit)		35 952	52 655	90 886	38 371	55 564	55 564	55 564	44 794	34 390	28 712
Appropriations to Reserves		–	–	–	–	–	–	–	–	–	–
Transfers from Reserves											
Depreciation offsets		–	–	0	–	–	–	–	–	–	–
Other adjustments		4 852	(846)	(2 151)	2 454	2 353	2 353	2 353			
Accumulated Surplus/(Deficit)	1	365 620	417 428	506 163	533 441	550 534	550 534	550 534	595 328	629 718	658 430
Reserves											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		5 568	6 415	8 566	6 415	6 415	6 415	6 415	6 415	6 415	6 415
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	5 568	6 415	8 566	6 415	6 415	6 415	6 415	6 415	6 415	6 415
TOTAL COMMUNITY WEALTH/EQUITY	2	371 188	423 843	514 728	539 856	556 948	556 948	556 948	601 742	636 132	664 844

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											

WC022 Witzenberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure			170 184	195 714	221 334	246 427	254 277	254 277	288 304	309 868	328 182
Essential Services	1.2 Provide for the needs of informal settlements through improved services			–	–	–	–	–	–	–	–	–
Governance	2.1 Support Institutional Transformation & Development			158	1 158	7 355	2 127	2 178	2 178	3 975	1 564	1 685
Governance	2.2 Ensure financial viability.			43 913	49 753	58 248	58 047	58 875	58 875	64 079	66 818	70 355
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.			1 462	1 582	3 102	3 170	3 270	3 270	3 994	4 171	4 357
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.			14 370	12 714	23 669	46 270	40 307	40 307	16 288	24 155	25 124
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy			35 641	38 110	43 485	46 383	46 504	46 504	31 075	33 481	37 305
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.			310	356	1 319	580	580	580	627	658	698
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	266 038	299 388	358 513	403 004	405 992	405 992	408 342	440 715	467 706

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

WC022 Witzenberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure			160 498	200 676	217 101	245 372	252 492	252 492	264 451	284 140	304 427
Essential Services	1.2 Provide for the needs of informal settlements through improved services			4 907	5 306	4 722	5 741	5 741	5 741	6 320	6 636	7 034
Governance	2.1 Support Institutional Transformation & Development			33 471	26 700	27 341	33 294	31 871	31 871	36 393	38 920	41 425
Governance	2.2 Ensure financial viability.			22 473	21 420	25 785	27 964	28 607	28 607	28 976	31 349	33 508
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the			15 766	18 894	19 921	22 331	23 257	23 257	24 807	26 490	28 301
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.			35 792	27 838	41 727	66 904	61 228	61 228	35 589	46 305	49 235
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy			2 844	3 637	3 320	4 692	4 231	4 231	4 691	3 955	4 238
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.			1 172	1 233	1 497	1 525	1 525	1 525	1 641	1 761	1 895
Allocations to other priorities												
Total Expenditure			1	276 923	305 705	341 413	407 822	408 953	408 953	402 867	439 555	470 063

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

WC022 Witzenberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand		A		49 239	61 496	77 998	37 925	43 028	43 028	50 013	42 305	41 618
Essential Services	Sustainable provision & maintenance of basic infrastructure	B		5 269	5 506	7 058	11 643	24 472	24 472	3 496	1 700	1 400
Communal Services	Provide & maintain facilities that make citizens feel at home.	C		239	10	93	–	–	–	40	–	–
Socio-Economic Support Services	Create an enabling environment to attract investment & support local economy.	D		130	65	26	390	9	9	–	–	–
Socio-Economic Support Services	Support the poor & vulnerable through programmes & policy	E		1 373	54	0	103	440	440	100	300	–
Governance	Ensure financial viability.	F		1	135	28	–	–	–	–	–	–
Governance	To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the	G		5 936	932	2 115	1 289	1 061	1 061	1 500	350	–
Governance	Support Institutional Transformation & Development	H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	62 185	68 198	87 318	51 350	69 009	69 009	55 149	44 655	43 018

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Essential Services				New	New	New	New	99.0%	99.0%	99.0%
Sustainable provision & maintenance of basic infrastructure										
% Expenditure on Operational Budget by Technical Directorate										
Insert measure/s description										
% Expenditure on Capital Budget by Technical Directorate				New	New	New	New	96.0%	97.0%	97.0%
Insert measure/s description										
Percentage compliance with drinking water quality standards.				0.97	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Insert measure/s description										
Number of outstanding valid applications for water services expressed as a % of total number of billings for the service.				>2%	>2%	>2%	>2%	>2%	>1%	>1%
Insert measure/s description										
Number of outstanding valid applications for sewerage services expressed as a % of total number of billings for the service.				>2%	>2%	>2%	>2%	>2%	>1%	>1%
Insert measure/s description										
Number of outstanding valid applications for electricity services expressed as a % of total number of billings for the service.				>2%	>2%	>2%	>2%	>2%	>1%	>1%
Insert measure/s description										
Number of outstanding valid applications for refuse collection services expressed as a % of total number of billings for the service.				>2%	>2%	>2%	>2%	>2%	>1%	>1%
Insert measure/s description										
Decrease unaccounted water losses.				0.29	29.0%	29.0%	29.0%	26.0%	23.0%	21.0%
Insert measure/s description										
Decrease unaccounted electricity losses.				0.08	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Insert measure/s description										
Kilometres of roads upgraded & rehabilitated				3.50	350.0%	350.0%	350.0%	260.0%	230.0%	200.0%
Insert measure/s description										
Provide for the needs of informal settlements through improved services				New	New	New	New	10000.0%	15000.0%	10000.0%
Number of subsidised serviced sites developed.										
Insert measure/s description										
Provide basic services - number of informal areas with sufficient communal water services points (taps).				2	200.0%	200.0%	200.0%	200.0%	200.0%	200.0%
Insert measure/s description										
Provide basic services - number of informal areas with sufficient communal sanitation services points (toilets).				2	200.0%	200.0%	200.0%	200.0%	200.0%	200.0%
Insert measure/s description										
Improve basic services - number of informal settlements receiving a door-to-door refuse collection and area-cleaning service.				2	200.0%	200.0%	200.0%	200.0%	200.0%	200.0%
Insert measure/s description										

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Number of subsidised electricity connections installed.				56	5600.0%	5600.0%	5600.0%	67500.0%	60000.0%	60000.0%
Insert measure/s description										
Governance				0.98	98.0%	98.0%	98.0%	99.0%	99.0%	100.0%
Support Institutional Transformation & Development										
Percentage budget spent on implementation of Workplace Skills Plan.										
Insert measure/s description										
Percentage of people from employment equity target groups employed in the three highest levels of management in				0.78	78.0%	78.0%	78.0%	80.0%	82.0%	85.0%
Insert measure/s description										
Ensure financial viability.				16	1600.0%	1600.0%	1600.0%	1600.0%	1600.0%	1600.0%
Financial viability expressed as Debt-Coverage ratio										
Insert measure/s description										
Financial viability expressed as Cost-Coverage ratio				1.6	160.0%	160.0%	160.0%	160.0%	160.0%	160.0%
Insert measure/s description										
Financial viability expressed outstanding service debtors				0.46	46.0%	46.0%	46.0%	46.0%	44.0%	44.0%
Insert measure/s description										
Opinion of the Auditor-General on annual financial statements of the previous year.				Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
Insert measure/s description										
Increased revenue collection				New	New	New	New	96.0%	96.0%	97.0%
Insert measure/s description										
Percentage of budget spent on repairs & maintenance.				0.99	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
Insert measure/s description										
Percentage spend of capital budget.				0.95	95.0%	95.0%	95.0%	96.0%	97.0%	97.0%
Insert measure/s description										
To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.				14	1400.0%	1400.0%	1400.0%	1400.0%	1400.0%	1400.0%
Number of IDP community meetings held.										
Insert measure/s description										
Number of meetings with inter-governmental partners.				8	800.0%	800.0%	800.0%	1000.0%	1000.0%	1200.0%
Insert measure/s description										
Communal Services				2	200.0%	200.0%	200.0%	300.0%	400.0%	400.0%
Provide & maintain facilities that make citizens feel at home.										
Customer satisfaction survey (Score 1-5) - community facilities.										
Insert measure/s description										
% Expenditure on Operational Budget by Community Directorate				New	New	New	New	99.0%	99.0%	99.0%
Insert measure/s description										
% Expenditure on Capital Budget by Community Directorate				New	New	New	New	96.0%	97.0%	97.0%
Insert measure/s description										

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Socio-Economic Support Services				3,850	3,850	3,850	3,850	380000.0%	375000.0%	370000.0%
Support the poor & vulnerable through programmes & policy										
Number of account holders subsidised through the municipality's indigent Policy										
Insert measure/s description										
Number of social development programmes implemented				15	1500.0%	1500.0%	1700.0%	1900.0%	2000.0%	0.0%
Insert measure/s description										
Number of housing opportunities provided per year.				247	24700.0%	24700.0%	24700.0%	0.0%	10000.0%	15000.0%
Insert measure/s description										
Number of Rental Stock transferred				65	6500.0%	6500.0%	6500.0%	6500.0%	10000.0%	12000.0%
Insert measure/s description										
Create an enabling environment to attract investment & support local economy.				Implementation Plan	Implementation Plan	Implementation Plan	Implementation Plan	Phase 1 implement	Phase 2 implement	Phase 3 implement
Revisit Municipal Land Audit and draw up an implementation plan. Phase implementation from 14/15 onwards.										
Insert measure/s description										
Compile & Imlementation of LED Strategy				New	New	New	New	Approved Strategy	Phase 1 implement	Phase 2 implement
Insert measure/s description										

WC022 Witzenberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	7.8%	7.1%	6.0%	5.3%	5.2%	5.2%	5.2%	5.3%	5.0%	5.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	10.2%	8.9%	7.2%	7.0%	6.8%	6.8%	6.8%	6.4%	6.1%	6.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	914.4%	586.6%	377.5%	391.9%	391.9%	391.9%	391.9%	266.4%	128.4%	-23.6%
Liquidity											
Current Ratio	Current assets/current liabilities	1.4	1.0	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.4	1.0	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.5	0.4	0.4	0.4	0.5	0.5	0.5	0.7	0.8	0.9
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		81.2%	90.5%	90.1%	95.8%	94.0%	94.0%	94.0%	97.4%	95.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		81.2%	90.6%	90.1%	95.8%	94.0%	94.0%	94.0%	97.4%	95.3%	95.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.2%	14.2%	15.8%	12.7%	11.1%	11.1%	11.1%	11.3%	10.7%	10.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		123.5%	120.5%	147.2%	116.2%	115.3%	115.3%	115.3%	91.8%	77.2%	68.9%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kWh)	14 713 497	16 238 782	16 155 532	16 000 000	16 000 000	16 000 000	16 000 000	16 000 000	16 000 000	16 000 000
	Total Cost of Losses (Rand '000)	6 346	8 757	9 890	10 681	10 681	10 681	10 681	11 535	12 458	13 455
	% Volume (units purchased and generated less units sold)/units purchased and generated	7.95%	8.54%	8.37%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	2 214 512	2 106 589	1 455 797	2 000 000	2 000 000	2 000 000	2 000 000	1 500 000	1 500 000	1 500 000
	Total Cost of Losses (Rand '000)	1860190	1525167	765011	1500000	1500000	1500000	1500000	1500000	1500000	1500000
	% Volume (units purchased and generated less units sold)/units purchased and generated	34.31%	31.60%	21.45%	25.00%	25.00%	25.00%	25.00%	20.00%	20.00%	20.00%
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.2%	30.4%	27.4%	28.2%	27.4%	27.4%	27.4%	30.1%	30.1%	30.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32.4%	32.8%	29.5%	30.1%	29.4%	28.1%		32.2%	32.2%	32.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.6%	4.8%	3.8%	3.8%	3.8%	3.8%		4.5%	4.4%	4.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.4%	9.0%	7.8%	8.9%	8.8%	8.8%	8.8%	7.5%	7.3%	7.5%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	14.4	15.9	20.1	19.4	19.4	19.4	20.8	20.6	20.3	21.5
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	19.0%	18.4%	21.5%	17.6%	15.2%	15.2%	15.2%	14.6%	13.9%	13.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.1	1.4	1.2	1.4	1.4	1.4	1.4	1.7	1.9	2.0

WC022 Witzenberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			84	75	116	91	91	116	116	116	116	116
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)	1, 12											
No income									35 331	35 331	35 331	35 331
R1 - R1 600									49 794	49 794	49 794	49 794
R1 601 - R3 200									9 944	9 944	9 944	9 944
R3 201 - R6 400									4 238	4 238	4 238	4 238
R6 401 - R12 800									3 010	3 010	3 010	3 010
R12 801 - R25 600									2 003	2 003	2 003	2 003
R25 601 - R51 200									679	679	679	679
R52 201 - R102 400									155	155	155	155
R102 401 - R204 800									74	74	74	74
R204 801 - R409 600									38	38	38	38
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area									116	116	116	116
Number of poor people in municipal area									99	99	99	99
Number of households in municipal area									15	15	15	15
Number of poor households in municipal area									> R 6000	> R 6000	> R 6000	> R 6000
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment						6.5%	6.4%	6.7%	4.7%	4.7%	4.7%	4.7%
Remuneration increases							13.8%	8.3%	14.9%	8.4%	7.9%	7.8%
Consumption growth (electricity)									2.5%	0.0%	0.0%	0.0%
Consumption growth (water)									2.5%	2.5%	2.5%	2.5%
Collection rates	7											
Property tax/service charges						81.2%	90.6%	90.1%	95.8%	97.4%	95.3%	95.4%
Rental of facilities & equipment						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Revenue from agency services						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
		Piped water inside yard (but not in dwelling)	10 835	10 845	10 845	10 845	10 845	10 845	10 845	10 845	10 845
	8	Using public tap (at least min.service level)	1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	12 526	12 536	12 536	12 536	12 536	12 536	12 536	12 536	12 536
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	12 526	12 536	12 536	12 536	12 536	12 536	12 536	12 536	12 536
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	10 296	10 300	10 300	10 300	10 300	10 300	10 300	10 300	10 300
		Flush toilet (with septic tank)	735	730	730	730	730	730	730	730	730
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691
		Minimum Service Level and Above sub-total	12 722	12 721	12 721	12 721	12 721	12 721	12 721	12 721	12 721
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	12 722	12 721	12 721	12 721	12 721	12 721	12 721	12 721	12 721
		Energy:									
		Electricity (at least min.service level)	1 768	1 769	1 769	1 769	1 769	1 769	1 769	1 769	1 769
		Electricity - prepaid (min.service level)	8 855	8 856	8 856	8 856	8 856	8 856	8 856	8 856	8 856
		Minimum Service Level and Above sub-total	10 623	10 625	10 625	10 625	10 625	10 625	10 625	10 625	10 625
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	2 190	2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 408
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	2 190	2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 408
		Total number of households	12 813	13 033	13 033	13 033	13 033	13 033	13 033	13 033	13 033
		Refuse:									
		Removed at least once a week	11 057	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067
		Minimum Service Level and Above sub-total	11 057	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	11 057	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067

WC022 Witzenberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	21 874	32 562	30 853	40 838	41 172	41 172	41 172	51 693	61 461	68 884
Cash + investments at the yr end less applications - R'000	18(1)b	2	15 670	17 335	28 769	16 792	16 237	16 237	16 237	29 230	39 042	47 440
Cash year end/monthly employee/supplier payments	18(1)b	3	1.1	1.4	1.2	1.4	1.4	1.4	1.4	1.7	1.9	2.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	35 952	52 655	90 886	38 371	55 564	55 564	55 564	44 794	34 390	28 712
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	10.9%	9.8%	3.4%	(4.3%)	(6.0%)	(6.0%)	0.9%	1.8%	(0.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	81.2%	90.6%	90.1%	95.8%	94.0%	94.0%	94.0%	97.4%	95.3%	95.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	6.7%	9.1%	7.6%	4.7%	6.7%	6.7%	6.7%	4.9%	5.4%	5.3%
Capital payments % of capital expenditure	18(1)c;19	8	99.7%	100.2%	100.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								96.7%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	13.1%	34.4%	(10.5%)	(12.0%)	0.0%	0.0%	2.3%	2.2%	2.2%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(10.2%)	(19.0%)	24.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.8%	2.9%	2.4%	2.6%	2.6%	2.6%	3.0%	2.8%	2.9%	3.0%
Asset renewal % of capital budget	20(1)(vi)	14	7.4%	39.8%	36.5%	45.1%	26.9%	26.9%	0.0%	27.7%	58.8%	19.8%

WC022 Witzenberg - Supporting Table SA11 Property rates summary

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Valuation:	1									
Date of valuation:		2008/07/01	2008/07/01	2008/07/01	2013/07/01					
Financial year valuation used		2010/11	2011/12	2011/12	2013/14			2014/15		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		No	No	No	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3	No	No	No	No	No	No	No	No	No
No. of data collectors (FTE)	3	No	No	No	No	No	No	No	No	No
No. of internal valuers (FTE)	3	No	No	No	No	No	No	No	No	No
No. of external valuers (FTE)	3	No	No	No	No	No	No	No	No	No
No. of additional valuers (FTE)	4	No	No	No	No	No	No	No	No	No
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes					
Implementation time of new valuation roll (mths)										
No. of properties	5		14 255	14 255	14 255	14 255	14 255	14 255	14 255	14 255
No. of sectional title values	5		558	558	558	558	558	558	558	558
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations			2	2	2	2	2	2	2	2
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	5	7 873	7 764	7 873	7 764	7 764	7 764	7 764	7 764	7 764
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No	No	No	No	No	No
Special rating area used? (Y/N)		No	No	No	No			No		
Phasing-in properties s21 (number)		No	No	No	No	No	No	No	No	No
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		N/a	N/a	N/a	N/a			N/a		
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6	31 481	38 471	45 123	47 761	47 715	47 715	50 747	53 855	57 098
Rate revenue expected to collect (R'000)	6	29 907	36 548	42 867	45 373	45 329	45 329	48 210	51 162	54 243
Expected cash collection rate (%)		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Special rating areas (R'000)	7	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

7. Included in rate revenue budget

8. In favour of the rate-payer

WC022 Witzenberg - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2013/14																	
Valuation:																	
No. of properties		9 218	85	454	1 935	175	1 442	82		550					8		
No. of sectional title property values		558															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		2															
Supplementary valuation (Rm)		6 117 000	265 000	9 865 000	18 718 000	5 409 000	(2 682 000)			36 000					(520 000)		
No. of valuation roll amendments																	
No. of objections by rate-payers				2													
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)				1													
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)								1									
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		131								8							
Valuation reductions-public worship (Rm)				25													
Valuation reductions-other (Rm)	2			0													
Total valuation reductions:																	
Total value used for rating (Rm)	6	2 383	323	556	3 792	320		4		22							
Total land value (Rm)	6	2	1	4	3	7	52	1									
Total value of improvements (Rm)	6	2 409	321	663	3 004	313	209	4		22					6		
Total market value (Rm)	6	2 411	323	673	3 805	320	26	4		22					6		
Rating:																	
Average rate	3	0.007400	0.014050	0.014050	0.00185 & 0.0	0.014050		0.001850		0.005920						0.001850	
Rate revenue budget (R '000)		16 332	4 691	6 540	13 476	4 140		12									
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)		31								2							
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)										7 948							
Rebates, exemptions - other (R'000)		131 280															
Phase-in reductions/discounts (R'000)				28													
Total rebates,exemptns,reductns,discs (R'000)																	

WC022 Witzenberg - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2014/15																	
Valuation:																	
No. of properties		9 535	88	372	1 891	179	1 410	86		686					8		
No. of sectional title property values		558															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		2															
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued		–															
Years since last valuation (select)		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)				1													
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6	2 668	390	654	4 892	422		8		36							
Total land value (Rm)	6	34															
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3	0.006800	0.012920	0.012920	0.00170&0.01(	0.012920		0.001700		0.005440						0.001700	
Rate revenue budget (R '000)		.															
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

WC022 Witzenberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Property rates *(rate in the Rand)*	1								
Residential properties			0.0058	0.0069	0.0074	0.0068	0.0073	0.0079	0.0086
Residential properties - vacant land			0.0087	0.0103	0.0111	0.0102	0.0110	0.0119	0.0128
Formal/informal settlements			0.0047	0.0055	0.0059	0.0054	0.0059	0.0063	0.0069
Small holdings									
Farm properties - used			0.0015	0.0017	0.0019	0.0017	0.0018	0.0020	0.0021
Farm properties - not used									
Industrial properties			0.0119	0.0130	0.0141	0.0129	0.0140	0.0151	0.0163
Business and commercial properties			0.0106	0.0130	0.0141	0.0129	0.0140	0.0151	0.0163
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties			0.0106	0.0130	0.0141	0.0129	0.0140	0.0151	0.0163
Municipal properties									
Public service infrastructure			0.0015	0.0017	0.0018	0.0017	0.0018	0.0020	0.0021
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Indigent rebate or exemption			70 000	70 000	70 000	70 000	70 000	70 000	70 000
Pensioners/social grants rebate or exemption			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Temporary relief rebate or exemption			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Bona fide farmers rebate or exemption			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other rebates or exemptions	2		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			59	64	68	68	72	77	81
Service point - vacant land *(Rands/month)*			67	62	64	77	81	86	91
Water usage - flat rate tariff *(c/kl)*			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water usage - life line tariff		(describe structure)	0 - 6 kl	0 - 6 kl	0 - 6 kl	0 - 6 kl	0 - 6 kl	0 - 6 kl	0 - 6 kl
Water usage - Block 1 (c/kl)		0 - 6 kl	297	310	323	342	363	384	408
Water usage - Block 2 (c/kl)		7 - 30 kl	500	522	544	576	611	648	687
Water usage - Block 3 (c/kl)		31 - 60 kl	461	481	501	531	563	597	632
Water usage - Block 4 (c/kl)		61 - 300 kl	432	451	470	498	528	560	594
Other	2		n/a	n/a	n/a	n/a	n/a	n/a	n/a

WC022 Witzenberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			115	126	131	139	147	156	165
Service point - vacant land *(Rands/month)*			24	26	27	35	44	53	61
Waste water - flat rate tariff *(c/kl)*			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 1 (c/kl)		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 2 (c/kl)		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 3 (c/kl)		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 4 (c/kl)		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other	2		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			266	321	321	347	374	404	437
Service point - vacant land *(Rands/month)*			64	77	89	96	104	112	121
FBE		(how is this targeted?)	0 - 50 kWh	0 - 50 kWh	0 - 50 kWh	0 - 50 kWh	0 - 50 kWh	0 - 50 kWh	0 - 50 kWh
Life-line tariff - meter		(describe structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Life-line tariff - prepaid		(describe structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Flat rate tariff - meter *(c/kwh)*			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Flat rate tariff - prepaid*(c/kwh)*			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Meter - IBT Block 1 (c/kwh)		0 - 50	29	34	43	46	49	52	55
Meter - IBT Block 2 (c/kwh)		51 -350	33	39	49	52	56	59	63
Meter - IBT Block 3 (c/kwh)		361 - 600	45	54	71	77	83	89	97
Meter - IBT Block 4 (c/kwh)		601 - 800	55	66	78	84	91	98	106
Meter - IBT Block 5 (c/kwh)		Above 800	78	94	91	84	91	98	106
Prepaid - IBT Block 1 (c/kwh)		0 - 50	60	68	68	72	77	82	87
Prepaid - IBT Block 2 (c/kwh)		51 -350	64	72	82	87	94	100	105
Prepaid - IBT Block 3 (c/kwh)		361 - 600	76	86	97	105	113	122	132
Prepaid - IBT Block 4 (c/kwh)		601 - 800	86	104	117	127	137	148	159
Prepaid - IBT Block 5 (c/kwh)		Above 800	88	104	117	127	137	148	159
Other	2		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Waste management tariffs									
Domestic									
Street cleaning charge			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Basic charge/fixed fee			n/a	n/a	n/a	n/a	n/a	n/a	n/a
80l bin - once a week			n/a	n/a	n/a	n/a	n/a	n/a	n/a
250l bin - once a week			123	135	140	149	160	173	187

WC022 Witzenberg - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Exemptions, reductions and rebates *(Rands)*									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			-	-	-	-	-	-	-
Indigent rebate or exemption			70 000	70 000	70 000	70 000	70 000	70 000	70 000
Water tariffs									
Basic charge/fixed fee (Rands/month)			59	64	68	68	72	77	81
Service point - vacant land (Rands/month)			67	62	64	77	81	86	91
Water usage - flat rate tariff (c/kl)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water usage - life line tariff		(describe structure)	0 - 6 kl	0 - 6 kl	0 - 6 kl	0 - 6 kl	0 - 6 kl	0 - 6 kl	0 - 6 kl
Water usage - Block 1 (c/kl)		0 - 6 kl	297	310	323	342	363	384	408
Water usage - Block 2 (c/kl)		7 - 30 kl	500	522	544	576	611	648	687
Water usage - Block 3 (c/kl)		31 - 60 kl	461	481	501	531	563	597	632
Water usage - Block 4 (c/kl)		61 - 300 kl	432	451	470	498	528	560	594
Waste water tariffs									
Domestic			115	126	131	139	147	156	165
Basic charge/fixed fee (Rands/month)			24	26	27	35	35	44	53
Electricity tariffs									
Meter - IBT Block 1 (c/kwh)		0 - 50	29	34	43	46	48	51	54
Meter - IBT Block 2 (c/kwh)		51 -350	33	39	49	52	55	58	62
Meter - IBT Block 3 (c/kwh)		361 - 600	45	54	71	77	83	89	97
Meter - IBT Block 4 (c/kwh)		601 - 800	55	66	78	84	91	98	106
Meter - IBT Block 5 (c/kwh)		Above 800	78	94	91	84	91	98	106
Prepaid - IBT Block 1 (c/kwh)		0 - 50	60	68	68	72	76	81	85
Prepaid - IBT Block 2 (c/kwh)		51 -350	64	72	82	87	92	98	104
Prepaid - IBT Block 3 (c/kwh)		361 - 600	76	86	97	105	113	122	132
Prepaid - IBT Block 4 (c/kwh)		601 - 800	86	104	117	127	137	148	159
Prepaid - IBT Block 5 (c/kwh)		Above 800	88	104	117	127	137	148	159

WC022 Witzenberg - Supporting Table SA14 Household bills

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		368.60	391.02	422.42	456.21	456.21	456.21	8.0%	492.71	532.12	574.69
Electricity: Basic levy		266.30	320.57	321.00	346.68	346.68	346.68	7.8%	373.65	402.72	434.05
Electricity: Consumption		491.44	591.56	684.00	738.72	738.72	738.72	7.8%	796.19	858.14	924.90
Water: Basic levy		59.23	61.79	64.34	68.20	68.20	68.20	5.9%	72.21	76.46	80.95
Water: Consumption		230.12	143.88	149.94	158.94	158.94	158.94	6.0%	168.47	178.58	189.30
Sanitation		114.98	125.70	130.88	138.73	138.73	138.73	6.0%	147.06	155.88	165.23
Refuse removal		123.45	134.59	140.14	148.55	148.55	148.55	8.0%	160.43	173.27	187.13
Other											
sub-total		1 654.12	1 769.11	1 912.72	2 056.03	2 056.03	2 056.03	7.5%	2 210.72	2 377.17	2 556.26
VAT on Services		179.97	192.93	208.64	223.97	223.97	223.97	1.1%	240.52	258.31	277.42
Total large household bill:		1 834.09	1 962.04	2 121.36	2 280.00	2 280.00	2 280.00	7.5%	2 451.25	2 635.47	2 833.67
% increase/-decrease			7.0%	8.1%	7.5%	–	–		7.5%	7.5%	7.5%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		26.68	276.85	299.08	323.01	323.01	323.01	8.0%	348.85	376.76	406.90
Electricity: Basic levy		–	–		–	–	–	7.8%	–	–	–
Electricity: Consumption		332.82	379.47	433.50	468.18	468.18	468.18	7.8%	504.60	543.86	586.18
Water: Basic levy		59.23	61.79	64.34	68.20	68.20	68.20	5.9%	72.21	76.46	80.95
Water: Consumption		112.84	117.78	122.74	130.10	130.10	130.10	6.0%	137.91	146.19	154.96
Sanitation		114.98	125.70	130.88	138.73	138.73	138.73	6.0%	147.06	155.88	165.23
Refuse removal		123.45	134.59	140.14	148.55	148.55	148.55	8.0%	160.43	173.27	187.13
Other								2.0%	–	–	–
sub-total		770.00	1 096.18	1 190.68	1 276.78	1 276.78	1 276.78	7.4%	1 371.07	1 472.41	1 581.34
VAT on Services		104.07	114.71	124.82	133.53	133.53	133.53	(0.1%)	143.11	153.39	164.42
Total small household bill:		874.07	1 210.88	1 315.51	1 410.30	1 410.30	1 410.30	7.4%	1 514.18	1 625.80	1 745.77
% increase/-decrease			38.5%	8.6%	7.2%	–	–		7.4%	7.4%	7.4%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates			122.73	132.58	143.19	143.19	143.19	8.0%	154.65	167.02	180.38
Electricity: Basic levy			–		–	–	–	7.8%	–	–	–
Electricity: Consumption		6.37	216.84	243.00	257.58	257.58	257.58	7.8%	277.62	299.22	322.50
Water: Basic levy					–	–	–	5.9%	–	–	–
Water: Consumption			73.08	76.16	80.73	80.73	80.73	6.0%	85.57	90.71	96.15
Sanitation					–	–	–	6.0%	–	–	–
Refuse removal					–	–	–	8.0%	–	–	–
Other								2.0%	–	–	–
sub-total		6.37	412.65	451.74	481.50	481.50	481.50	7.5%	517.84	556.94	599.03
VAT on Services		0.89	40.59	44.68	47.36	47.36	47.36	(0.1%)	50.85	54.59	58.61
Total small household bill:		7.26	453.24	496.43	528.86	528.86	528.86	7.5%	568.69	611.53	657.64
% increase/-decrease			6 142.9%	9.5%	6.5%	–	–		7.5%	7.5%	7.5%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

WC022 Witzenberg - Supporting Table SA15 Investment particulars by type

Investment type R thousand	Ref	2010/11 Audited Outcome	2011/12 Audited Outcome	2012/13 Audited Outcome	Current Year 2013/14 Original Budget	Adjusted Budget	Full Year Forecast	2014/15 Medium Term Revenue & Expenditure Framework Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		11 646	18 108	21 942	18 076	18 076	18 076	18 076	18 076	18 076
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	11 646	18 108	21 942	18 076	18 076	18 076	18 076	18 076	18 076
Consolidated total:		11 646	18 108	21 942	18 076	18 076	18 076	18 076	18 076	18 076

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

WC022 Witzenberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
ABSA		0	Call	Yes	Variable	4.65	Nil	Nil	Call	1 116	–	–	–	1 116
Standard Bank		0	Call	Yes	Variable	4.35	Nil	Nil	Call	10 843	–	–	–	10 843
FNB		0	Call	Yes	Variable	4.50	Nil	Nil	Call	65	–	–	–	65
Nedbank			Call	Yes	Variable	4.75	Nil	Nil	Call	9 000	–	–	–	9 000
ABSA			Call	Yes	Variable	5.27	Nil	Nil	Call	9 000	–	–	–	9 000
Investec			Call	Yes	Variable	5.12	Nil	Nil	Call	9 105	–	–	–	9 105
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
														–
Municipality sub-total										39 128		–	–	39 128
TOTAL INVESTMENTS AND INTER	1									39 128		–	–	39 128

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

WC022 Witzenberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality										
Long-Term Loans (annuity/reducing balance)		50 918	37 627	32 335	25 135	25 135	25 135	17 085	8 235	(1 515)
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	50 918	37 627	32 335	25 135	25 135	25 135	17 085	8 235	(1 515)
Total Borrowing	1	50 918	37 627	32 335	25 135	25 135	25 135	17 085	8 235	(1 515)

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		40 883	41 755	47 513	51 578	51 573	51 573	56 874	60 656	66 132
Local Government Equitable Share		36 683	39 305	46 200	49 553	49 553	49 553	54 124	58 709	63 984
MIG				–	395	395	395	50	50	–
MSIG		1 200	1 200	135	390	390	390	364	397	448
FMG		3 000	1 250	979	1 240	1 135	1 135	1 336	1 500	1 700
EPWP				200	–	100	100	1 000	–	–
Other transfers/grants [insert description]										
Provincial Government:		18 926	21 423	17 347	38 908	33 363	33 363	8 642	16 039	16 520
Library MRF		578	4 547	5 316	6 003	4 990	4 990	5 459	5 787	6 134
Library Conditional Grant								2 959	2 105	2 231
Housing		17 477	15 703	11 554	32 834	27 730	27 730	–	8 000	8 000
CDW		225	208	113	–	121	121	140	147	155
Tariffs			300	263	–	–	–	–	–	–
Sport					–	–	–	–	–	–
PTIP					–	–	–	–	–	–
Maintenance of Transport Infrastructure		616	665	101	71	71	71	84	–	–
Mandela Memorial					–	100	100	–	–	–
Long Term Financial Plan				–	–	300	300	–	–	–
Compliance Assist				–	–	51	51	–	–	–
Cleanest Town		30								
Other transfers/grants [insert description]										
District Municipality:		1 600	–	5	–	–	–	–	–	–
Solid Waste		300								
Water & Sanitation Informal Areas				5						
Upgrading Of Streets & Sidewalks		1 300								
Other grant providers:		–	–	351	–	–	–	461	–	–
Belgium				351				461		
Total Operating Transfers and Grants	5	61 408	63 178	65 216	90 486	84 935	84 935	65 978	76 695	82 652
Capital Transfers and Grants										
National Government:		23 160	47 426	67 904	40 244	38 650	38 650	24 569	27 035	22 894
MIG		10 160	18 229	22 123	20 570	20 523	20 523	20 745	21 465	22 324
MSIG				848	570	570	570	570	570	570
FMG				–	68	165	165	114	–	–
EPWP				912	1 000	–	–	–	–	–
INEP		2 000		–	4 500	3 000	3 000	2 000	–	–
RBIG		11 000	14 984	23 948	5 700	6 450	6 450	–	–	–
DWAF				5 992	–	–	–	–	–	–
ACIP			7 218	3 965	–	–	–	–	–	–
NDEV			2 000	1 363	–	–	–	–	5 000	–
Rural Development			4 995	8 753	7 836	7 941	7 941	1 140	–	–
Other capital transfers/grants [insert desc]										
Provincial Government:		–	1 000	15 413	8 992	28 069	28 069	24 555	10 848	12 524
Library Conditonal Grant				–	3 420	5 364	5 364	1 327	–	–
Housing				15 260	5 572	22 695	22 695	23 228	10 848	12 524
PTIP			1 000	35						
Sport				119						
CDW				–	–	10	10	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Solid Waste										
Other grant providers:		–	–	701	–	–	–	–	–	–
Public Contrbution				701						
Total Capital Transfers and Grants	5	23 160	48 426	84 018	49 236	66 719	66 719	49 124	37 883	35 418
TOTAL RECEIPTS OF TRANSFERS & GRANTS		84 568	111 604	149 234	139 722	151 654	151 654	115 102	114 578	118 070

WC022 Witzenberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		43 833	46 928	47 513	53 455	52 578	52 578	56 874	60 656	66 132
Local Government Equitable Share		36 683	39 305	46 200	49 553	49 553	49 553	54 124	58 709	63 984
MIG		1 529	2 091	–	395	395	395	50	50	–
RBIG		1 642	1 819							
MSIG		1 366	442	135	390	390	390	364	397	448
FMG		2 164	1 344	979	1 240	1 240	1 240	1 336	1 500	1 700
EPWP		–	–	200	1 877	1 000	1 000	1 000	–	–
INEP		79	190							
INEP Towards Eskom										
Transformation Funds		16								
DWAF		53	1 282							
Rural Development		254	389							
Nabourhood Development			66							
Housing Kluitjieskraal		47								
Other transfers/grants [insert description]										
Provincial Government:		8 845	6 716	16 901	38 952	34 320	34 320	6 293	14 699	15 231
Library Conditional Grant & MRF		495	4 354	4 971	6 047	6 092	6 092	6 069	6 552	7 076
Housing		6 840	1 394	11 554	32 834	27 730	27 730	–	8 000	8 000
CDW		128	143							
Grant exp - Workshops		–	–	20	–	20	20	21	22	23
Grant exp - Development projec		–	–	43	–	19	19	26	28	29
Grant exp - Stationary & print		–	–	13	–	12	12	13	13	14
Grant exp - Telephone		–	–	–	–	–	–	–	–	–
Grant exp - Traveling & subsis		–	–	10	–	28	28	29	31	32
Vehicle Cost Grant		–	–	21	–	(2)	(2)	29	29	31
Vehicle Repair Grant		–	–	7	–	(1)	(1)	22	23	25
Tariffs		–	–	263	–	–	–	–	–	–
Sport		107								
PTIP		41	129							
Maintenance of Transport Infrastructure		616	665	–	71	71	71	84	–	–
Mandela Memorial										
Long Term Financial Plan		–	–	–	–	300	300	–	–	–
Compliance Assist		–	–	–	–	51	51	–	–	–
Planning		74								
Mulit-purpose Centre		544								
Cleanest Town			30							
Other transfers/grants [insert description]										
District Municipality:		907	350	5	–	–	–	–	–	–
Water & Sanitation Informal Areas		618	77	5	–	–	–	–	–	–
Solid Waste			46							
Housing Consumer Education		23	11							
Upgrading of Streets & Sidewal		266	216							
Other grant providers:		–	–	270	476	263	263	227	–	–
Belgium Grant				270	476	263	263	227	–	–
Total operating expenditure of Transfers and Grants:		53 585	53 994	64 689	92 884	87 162	87 162	63 393	75 355	81 363
Capital expenditure of Transfers and Grants										
National Government:		33 196	50 513	67 903	35 579	35 650	35 650	24 569	27 035	22 894
MIG		12 616	17 966	22 123	20 473	20 523	20 523	20 745	21 465	22 324
MSIG		504	768	848	570	570	570	570	570	570
FMG		1 014	–	–	–	165	165	114	–	–
EPWP		–	–	912	1 000	–	–	–	–	–
INEP		2 023	1 604	–	–	–	–	2 000	–	–
RBIG		13 467	15 073	23 948	5 700	6 450	6 450	–	–	–
DWAF		1 148	4 179	5 992	–	–	–	–	–	–
ACIP		–	7 049	3 965	–	–	–	–	–	–
NDEV		–	632	1 363	–	–	–	–	5 000	–
Rural Development		2 301	3 241	8 752	7 836	7 941	7 941	1 140	–	–
Restructuring Grant		122	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]										
Provincial Government:		19 292	14 464	15 395	8 992	27 807	27 807	20 255	10 848	12 524
Library Conditonal Grant		–	–	–	3 420	5 102	5 102	1 327	–	–
Housing		12 985	13 415	15 260	5 572	22 695	22 695	18 928	10 848	12 524
Housing Consumer Education		8	–	–	–	–	–	–	–	–
CDW		131	–	–	–	10	10	–	–	–
DLA		514	–	–	–	–	–	–	–	–
PTIP		330	1 049	17	–	–	–	–	–	–
Department of Social Services		4 430	–	–	–	–	–	–	–	–
Department of Sport		893	–	119	–	–	–	–	–	–
District Municipality:		2 346	2 134	–	–	–	–	–	–	–
Cape Winelands District		2 346	2 134	–						
Other grant providers:		15	87	727	–	213	213	235	–	–
Belgium Grant		–	87	26	–	213	213	235	–	–
Public Contrbution		15	–	701	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		54 848	67 197	84 026	44 571	63 669	63 669	45 059	37 883	35 418
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		108 433	121 192	148 715	137 455	150 831	150 831	108 452	113 237	116 781

WC022 Witzenberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		40 883	41 755	47 513	51 578	51 573	51 573	56 874	60 656	66 132
Conditions met - transferred to revenue		40 883	41 755	47 513	51 578	51 573	51 573	56 874	60 656	66 132
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year					5 010	5 010	5 010			
Current year receipts		18 926	21 423	17 347	38 908	33 363	33 363	8 642	16 039	16 520
Conditions met - transferred to revenue		18 926	21 423	17 347	43 918	38 373	38 373	8 642	16 039	16 520
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		1 600	–	5	–	–	–	–	–	–
Conditions met - transferred to revenue		1 600	–	5	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		61 408	63 178	64 865	95 496	89 945	89 945	65 516	76 695	82 652
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year					(14 143)	(14 143)	(14 143)			
Current year receipts		23 160	47 426	67 904	40 244	38 650	38 650	24 569	27 035	22 894
Conditions met - transferred to revenue		23 160	47 426	67 904	26 101	24 507	24 507	24 569	27 035	22 894
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		–	1 000	15 413	8 992	28 069	28 069	24 555	10 848	12 524
Conditions met - transferred to revenue		–	1 000	15 413	8 992	28 069	28 069	24 555	10 848	12 524
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		23 160	48 426	83 317	35 094	52 576	52 576	49 124	37 883	35 418
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		84 568	111 604	148 182	130 589	142 521	142 521	114 640	114 578	118 070
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

WC022 Witzenberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Temporary patch (inject costs)	4	653	794	767	806	806	806	806	855	898	952
Total Cash Transfers To Organisations		653	794	767	806	806	806	806	855	898	952
Cash Transfers to Groups of Individuals											
Insert description	5										
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	653	794	767	806	806	806	806	855	898	952
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	653	794	767	806	806	806	806	855	898	952

WC022 Witzenberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 956	5 887	6 147	6 593	6 993	6 935	7 425	7 945	8 502
Pension and UIF Contributions		587	735	760	835	835	826	901	964	1 032
Medical Aid Contributions		33	17	26	37	37	33	37	40	43
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		5 577	6 639	6 932	7 466	7 866	7 794	8 364	8 949	9 576
% increase	4		19.0%	4.4%	7.7%	5.4%	(0.9%)	7.3%	7.0%	7.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 943	3 188	3 205	3 675	3 675	3 675	3 653	3 887	4 136
Pension and UIF Contributions		468	507	528	585	585	585	583	620	660
Medical Aid Contributions		70	76	–	88	88	88	121	129	137
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		562	609	–	702	702	702	742	742	742
Motor Vehicle Allowance	3	498	540	512	622	622	622	745	793	843
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	154	164	174
Other benefits and allowances	3	–	–	–	–	–	–	46	48	52
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		4 541	4 920	4 245	5 671	5 671	5 671	6 044	6 384	6 745
% increase	4		8.3%	(13.7%)	33.6%	–	–	6.6%	5.6%	5.7%
Other Municipal Staff										
Basic Salaries and Wages		51 841	56 681	64 579	73 226	71 200	67 519	80 868	87 489	94 574
Pension and UIF Contributions		7 675	8 568	9 515	10 999	10 933	10 772	11 802	12 762	13 790
Medical Aid Contributions		3 520	3 820	4 305	5 005	4 981	4 606	5 693	6 146	6 630
Overtime		3 719	4 390	4 559	4 675	4 737	5 324	4 052	4 394	4 758
Performance Bonus		–	0	0	0	0	0	–	0	0
Motor Vehicle Allowance	3	1 977	2 308	3 011	3 372	3 239	3 036	3 401	3 692	4 006
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	698	704	676	703	703	828	731	788	850
Other benefits and allowances	3	2 294	3 075	2 969	4 002	3 929	3 759	3 854	4 157	4 463
Payments in lieu of leave		810	2 242	291	660	660	12	713	750	750
Long service awards		232	251	279	300	300	410	323	347	367
Post-retirement benefit obligations	6	1 623	2 732	2 889	3 305	3 310	2 642	3 553	3 819	4 049
Sub Total - Other Municipal Staff		74 389	84 770	93 074	106 248	103 992	98 907	114 990	124 344	134 237
% increase	4		14.0%	9.8%	14.2%	(2.1%)	(4.9%)	16.3%	8.1%	8.0%
Total Parent Municipality		84 508	96 329	104 252	119 384	117 529	112 372	129 398	139 677	150 557
			14.0%	8.2%	14.5%	(1.6%)	(4.4%)	15.2%	7.9%	7.8%
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		84 508	96 329	104 252	119 384	117 529	112 372	129 398	139 677	150 557
% increase	4		14.0%	8.2%	14.5%	(1.6%)	(4.4%)	15.2%	7.9%	7.8%
TOTAL MANAGERS AND STAFF	5,7	78 931	89 690	97 319	111 919	109 663	104 578	121 034	130 728	140 981

WC022 Witzenberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		555 812	68 969				624 782
Chief Whip								–
Executive Mayor			682 979	92 417				775 396
Deputy Executive Mayor			483 855	69 229				553 084
Executive Committee			2 044 253	267 003				2 311 256
Total for all other councillors			3 586 829	440 831				4 027 660
Total Councillors	8	–	7 353 728	938 449	–			8 292 177
Senior Managers of the Municipality	5							
Municipal Manager (MM)			935 376	363 771		181 881		1 481 027
Director Technical services			776 307	224 437		140 104		1 140 848
Director Community services			720 892	279 852		140 104		1 140 848
Chief Finance Officer			502 995	497 749		140 104		1 140 848
Director Corpotate services			720 884	279 860		140 104		1 140 848
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	3 656 454	1 645 669	–	742 297		6 044 420
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	11 010 183	2 584 118	–	742 297		14 336 597

WC022 Witzenberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2012/13			Current Year 2013/14			Budget Year 2014/15		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		23	6	17	23	6	17	23	6	17
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	5		5	5		5	5		5
Other Managers	7	22	20	2	22	22		22	22	
Professionals		–	–	–	–	–	–	–	–	–
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians		*555*	*495*	*60*	*556*	*496*	*60*	*566*	*496*	*70*
Finance		62	50	12	62	51	11	62	51	11
Spatial/town planning		2	2		2	2		2	2	
Information Technology		1	1		2	1	1	2	1	1
Roads		80	41	39	80	41	39	80	41	39
Electricity		46	44	2	46	44	2	46	44	2
Water										
Sanitation		45	44	1	45	44	1	45	44	1
Refuse		81	80	1	81	80	1	81	80	1
Other		238	233	5	238	233	5	248	233	15
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	605	521	84	606	524	82	616	524	92
% increase					0.2%	0.6%	(2.4%)	1.7%	–	12.2%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

WC022 Witzenberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source																
Property rates		2 665	2 665	2 665	2 665	2 665	2 665	2 665	2 665	2 665	2 665	2 665	20 612	49 928	52 995	56 186
Property rates - penalties & collection charges		68	68	68	68	68	68	68	68	68	68	68	68	819	860	912
Service charges - electricity revenue		15 506	15 495	15 506	15 500	15 501	15 507	15 506	15 503	15 507	15 503	15 487	13 658	184 180	200 734	212 781
Service charges - water revenue		3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	(502)	32 500	34 450	36 517
Service charges - sanitation revenue		1 700	1 700	1 751	1 976	1 648	1 703	1 700	1 700	1 700	1 700	1 700	(3 691)	15 285	15 980	16 879
Service charges - refuse revenue		2 041	2 044	2 059	2 046	2 051	2 046	2 046	2 052	1 907	1 949	1 919	(4 659)	17 500	18 645	19 765
Service charges - other		70	80	70	75	75	68	69	73	69	73	89	(351)	460	482	511
Rental of facilities and equipment		605	605	604	604	608	607	607	606	606	606	605	605	7 267	7 631	8 088
Interest earned - external investments		183	183	183	183	183	183	183	183	183	183	183	183	2 199	2 309	2 448
Interest earned - outstanding debtors		388	388	388	388	388	388	388	388	388	388	388	388	4 651	4 883	5 176
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		453	453	453	453	453	453	453	453	453	453	453	453	5 437	5 559	5 712
Licences and permits		23	23	23	23	23	23	23	23	23	23	23	23	274	288	305
Agency services		268	268	268	268	268	268	268	268	268	268	268	268	3 218	3 379	3 582
Transfers recognised - operational		4 918	4 946	4 964	5 385	5 333	5 552	4 977	6 013	5 893	5 952	5 699	11 849	71 482	81 347	87 002
Other revenue		362	359	360	361	360	360	360	358	359	359	360	359	4 318	4 534	4 805
Gains on disposal of PPE		209	209	209	209	209	209	209	209	209	209	209	209	2 502	2	2
Total Revenue (excluding capital transfers and contributions)		32 459	32 487	32 571	33 206	32 833	33 100	32 523	33 561	33 298	33 399	33 115	39 471	402 022	434 079	460 672
Expenditure By Type																
Employee related costs		10 060	9 990	10 722	10 097	10 640	10 247	9 535	10 306	9 951	10 036	9 963	9 537	121 084	130 781	141 037
Remuneration of councillors		645	645	673	650	650	650	649	1 197	661	651	650	642	8 364	8 949	9 576
Debt impairment		3 804	(5 189)	3 375	6 048	959	1 254	1 616	1 424	1 845	159	924	(1 218)	15 000	17 754	18 640
Depreciation & asset impairment		1 067	1 067	1 067	1 067	1 067	1 067	1 067	2 510	1 067	1 067	1 067	3 823	17 000	19 000	21 000
Finance charges		1 083	1 046	1 083	1 083	1 161	1 098	1 099	1 099	1 083	1 083	1 083	1 083	13 085	12 648	13 407
Bulk purchases		12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 262	147 150	158 922	170 047
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		880	880	1 048	1 074	913	1 069	998	919	994	924	1 048	822	11 568	12 195	12 827
Transfers and grants		71	71	71	71	71	71	71	71	71	71	71	71	855	898	952
Other expenditure		4 568	4 776	5 223	5 171	5 403	5 471	5 314	5 222	5 214	5 936	4 779	5 365	62 442	71 773	75 543
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		34 439	25 548	35 525	37 524	33 127	33 189	32 611	35 010	33 149	32 189	31 848	32 388	396 548	432 920	463 029
Surplus/(Deficit)		(1 980)	6 938	(2 954)	(4 318)	(295)	(89)	(88)	(1 449)	149	1 210	1 267	7 083	5 475	1 160	(2 357)
Transfers recognised - capital		1 068	1 068	1 068	1 068	1 068	2 062	5 433	3 804	3 617	4 426	2 896	11 739	39 319	33 230	31 068
Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(912)	8 007	(1 886)	(3 250)	773	1 973	5 345	2 356	3 766	5 637	4 163	18 822	44 794	34 390	28 712
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	(912)	8 007	(1 886)	(3 250)	773	1 973	5 345	2 356	3 766	5 637	4 163	18 822	44 794	34 390	28 712

WC022 Witzenberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote																
Vote 1 - Budget & Treasury Office		4 843	4 872	4 876	5 311	5 087	5 385	5 003	5 547	5 818	5 878	5 624	5 935	64 179	66 818	70 355
Vote 2 - Civil Services		7 815	7 818	7 884	8 096	7 774	8 817	12 085	10 562	10 230	11 081	9 520	19 179	120 861	123 859	125 541
Vote 3 - Community & Social Services		3 002	3 002	3 015	3 002	3 173	3 095	3 002	3 003	3 002	3 002	3 002	8 783	42 083	42 036	46 374
Vote 4 - Corporate Services		384	384	384	384	384	384	384	774	384	384	384	359	4 975	1 564	1 685
Vote 5 - Electricity		15 693	15 682	15 693	15 687	15 687	15 694	15 693	15 690	15 694	15 690	15 674	15 589	188 166	203 067	216 788
Vote 6 - Executive & Council		333	333	333	333	333	333	333	333	333	333	333	333	3 994	4 171	4 357
Vote 7 - Housing		65	65	65	65	65	65	65	65	65	65	65	65	777	8 816	8 865
Vote 8 - Planning		93	93	93	93	93	93	93	93	93	93	93	93	1 116	1 169	1 187
Vote 9 - Public Safety		723	720	721	722	720	721	720	719	720	720	721	720	8 646	8 938	9 306
Vote 10 - Sport & Recreation		545	545	544	544	547	547	547	545	546	546	545	545	6 545	6 872	7 284
Total Revenue by Vote		33 496	33 513	33 608	34 237	33 864	35 133	37 925	37 331	36 885	37 791	35 960	51 600	441 342	467 310	491 740
Expenditure by Vote to be appropriated																
Vote 1 - Budget & Treasury Office		5 654	(2 207)	4 073	5 219	3 063	3 289	3 448	2 834	2 960	2 994	2 545	(88)	33 786	36 496	39 004
Vote 2 - Civil Services		5 349	4 265	6 999	8 370	5 678	5 900	6 086	6 704	6 203	5 366	5 675	7 686	74 281	79 488	85 479
Vote 3 - Community & Social Services		1 533	1 545	1 547	1 542	1 639	1 607	1 548	1 577	1 637	1 679	1 556	1 719	19 129	19 278	20 762
Vote 4 - Corporate Services		2 332	2 336	2 986	2 417	2 473	2 564	2 175	3 223	2 574	2 435	2 388	3 020	30 922	33 174	35 386
Vote 5 - Electricity		14 056	14 030	14 217	14 331	14 558	14 107	13 687	14 387	14 105	14 056	14 055	14 584	170 174	183 177	196 086
Vote 6 - Executive & Council		1 896	1 962	2 069	2 023	2 084	2 071	1 883	2 370	2 010	1 975	1 974	1 536	23 855	25 372	27 004
Vote 7 - Housing		294	294	294	303	294	294	297	299	305	295	323	296	3 588	11 912	12 203
Vote 8 - Planning		415	415	415	415	415	415	415	422	415	415	415	427	5 000	5 368	5 761
Vote 9 - Public Safety		1 333	1 336	1 347	1 323	1 335	1 343	1 430	1 431	1 347	1 343	1 324	1 436	16 328	17 802	18 947
Vote 10 - Sport & Recreation		1 577	1 572	1 577	1 580	1 588	1 599	1 642	1 763	1 592	1 629	1 594	1 772	19 485	20 853	22 396
Total Expenditure by Vote		34 439	25 548	35 525	37 524	33 127	33 189	32 611	35 010	33 149	32 189	31 848	32 388	396 548	432 920	463 029
Surplus/(Deficit)	1	(943)	7 965	(1 917)	(3 287)	737	1 943	5 314	2 321	3 736	5 602	4 112	19 212	44 794	34 390	28 712

WC022 Witzenberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard																
Governance and administration		717	717	717	717	717	717	717	1 107	717	717	(5 240)	70 827	73 148	72 553	76 397
Executive and council		333	333	333	333	333	333	333	333	333	333	(5 624)	6 290	3 994	4 171	4 357
Budget and treasury office		4 843	4 872	4 876	5 311	5 087	5 385	5 003	5 547	5 818	5 878	5 624	5 935	64 179	66 818	70 355
Corporate services		(4 459)	(4 488)	(4 492)	(4 927)	(4 703)	(5 000)	(4 618)	(4 774)	(5 434)	(5 493)	(5 240)	58 602	4 975	1 564	1 685
Community and public safety		4 040	4 040	4 053	4 039	4 043	4 042	4 042	4 041	4 041	4 041	4 040	9 626	54 087	62 984	69 477
Community and social services		2 995	2 995	3 008	2 995	2 995	2 995	2 995	2 995	2 995	2 995	2 995	8 581	41 538	41 948	46 280
Sport and recreation		545	545	544	544	547	547	547	545	546	546	545	545	6 545	6 872	7 284
Public safety		436	436	436	436	436	436	436	436	436	436	436	436	5 227	5 348	7 048
Housing		65	65	65	65	65	65	65	65	65	65	65	65	777	8 816	8 865
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		388	385	386	387	557	609	385	385	687	1 534	1 213	2 311	9 228	11 622	7 841
Planning and development		100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 257	1 280
Road transport		288	285	286	287	285	416	285	284	587	1 434	1 113	2 016	7 567	10 364	6 561
Environmental protection		–	–	–	–	172	93	–	1	–	–	–	196	461	–	–
Trading services		23 507	23 499	23 576	23 783	23 460	24 380	27 777	26 251	25 621	25 622	24 366	33 036	304 879	320 151	338 025
Electricity		15 693	15 682	15 693	15 687	15 687	15 694	15 693	15 690	15 694	15 690	15 674	15 589	188 166	203 067	215 241
Water		3 864	3 864	3 864	3 864	3 864	4 090	3 864	3 864	4 333	4 532	4 345	6 076	50 424	61 734	57 722
Waste water management		1 810	1 810	1 862	2 087	1 759	2 452	6 075	4 546	3 588	3 352	2 329	9 343	41 016	28 549	36 652
Waste management		2 140	2 142	2 157	2 144	2 150	2 144	2 145	2 151	2 006	2 048	2 017	2 029	25 273	26 801	28 410
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard		28 652	28 641	28 732	28 926	28 777	29 748	32 922	31 784	31 067	31 914	24 380	115 800	441 342	467 310	491 740
Expenditure - Standard																
Governance and administration		9 881	2 090	9 128	9 658	7 619	7 924	7 506	8 430	7 544	7 404	6 905	4 473	88 562	95 061	101 448
Executive and council		1 367	1 420	1 839	1 811	1 845	2 043	1 932	1 825	1 478	2 309	1 469	1 515	20 852	22 232	23 700
Budget and treasury office		6 012	(1 837)	4 133	5 260	3 131	3 146	3 229	3 208	3 322	2 489	2 878	(238)	34 732	37 466	40 000
Corporate services		2 502	2 507	3 157	2 588	2 644	2 734	2 345	3 398	2 744	2 605	2 558	3 197	32 977	35 363	37 748
Community and public safety		4 421	4 433	4 450	4 434	4 473	4 472	4 561	4 758	4 563	4 628	4 469	4 871	54 532	65 772	69 913
Community and social services		1 295	1 307	1 308	1 304	1 303	1 315	1 303	1 332	1 396	1 438	1 306	1 419	16 028	16 214	17 478
Sport and recreation		1 577	1 572	1 577	1 580	1 588	1 599	1 642	1 763	1 592	1 629	1 594	1 772	19 485	20 853	22 396
Public safety		1 255	1 260	1 271	1 247	1 288	1 264	1 319	1 364	1 269	1 265	1 245	1 384	15 431	16 793	17 836
Housing		294	294	294	303	294	294	297	299	305	295	323	296	3 588	11 912	12 203
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		1 984	1 983	1 983	1 984	2 085	2 039	1 992	2 193	1 984	1 985	1 994	2 379	24 585	26 023	27 977
Planning and development		690	690	690	690	690	690	690	699	690	690	691	706	8 305	8 876	9 507
Road transport		1 222	1 222	1 222	1 222	1 225	1 224	1 224	1 419	1 221	1 221	1 221	1 545	15 188	16 218	17 469
Environmental protection		72	72	72	72	170	125	78	75	74	74	83	128	1 092	929	1 001
Trading services		18 099	16 987	19 909	21 394	18 895	18 700	18 498	19 575	19 004	18 118	18 426	20 610	228 215	245 376	262 962
Electricity		13 713	13 686	13 874	13 988	14 181	13 764	13 376	14 028	13 765	13 715	13 715	14 208	166 012	178 758	191 346
Water		1 115	562	1 926	2 646	1 266	1 372	1 470	1 612	1 638	1 082	1 289	2 085	18 064	18 963	20 385
Waste water management		1 514	1 334	1 802	1 980	1 552	1 607	1 647	1 873	1 607	1 597	1 574	2 116	20 203	21 818	23 526
Waste management		1 757	1 405	2 307	2 781	1 896	1 957	2 005	2 062	1 994	1 724	1 847	2 201	23 936	25 838	27 705
Other		54	54	54	54	54	54	54	55	54	54	54	55	654	687	728
Total Expenditure - Standard		34 439	25 548	35 525	37 524	33 127	33 189	32 611	35 010	33 149	32 189	31 848	32 388	396 548	432 920	463 029
Surplus/(Deficit) before assoc.		(5 787)	3 093	(6 793)	(8 597)	(4 351)	(3 441)	311	(3 226)	(2 082)	(275)	(7 468)	83 412	44 794	34 390	28 712
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	(5 787)	3 093	(6 793)	(8 597)	(4 351)	(3 441)	311	(3 226)	(2 082)	(275)	(7 468)	83 412	44 794	34 390	28 712

WC022 Witzenberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Budget & Treasury Office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Civil Services		268	940	521	1 665	1 871	1 820	1 489	1 080	2 797	2 787	3 594	9 034	27 866	28 645	29 322
Vote 3 - Community & Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	400	400
Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Sport & Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	268	940	521	1 665	1 871	1 820	1 489	1 080	2 797	2 787	3 594	9 034	27 866	29 045	29 722
Single-year expenditure *to be appropriated*																
Vote 1 - Budget & Treasury Office		1	3	2	6	7	7	5	4	10	10	13	32	100	300	–
Vote 2 - Civil Services		145	508	281	900	1 011	984	805	584	1 512	1 506	1 942	4 881	15 058	8 761	5 600
Vote 3 - Community & Social Services		17	58	32	103	116	113	93	67	174	173	223	561	1 731	–	300
Vote 4 - Corporate Services		14	51	28	90	101	98	80	58	151	150	193	486	1 500	350	–
Vote 5 - Electricity		66	231	128	410	460	448	366	266	688	685	884	2 222	6 854	4 800	6 697
Vote 6 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning		0	1	1	2	3	3	2	2	4	4	5	13	40	–	–
Vote 9 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	100	–
Vote 10 - Sport & Recreation		19	67	37	120	134	131	107	78	201	200	258	648	2 000	1 300	700
Capital single-year expenditure sub-total	2	263	921	510	1 630	1 832	1 782	1 458	1 058	2 739	2 728	3 518	8 845	27 283	15 611	13 297
Total Capital Expenditure	2	531	1 861	1 031	3 295	3 702	3 602	2 947	2 138	5 536	5 515	7 112	17 878	55 149	44 655	43 018

WC022 Witzenberg - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard	1															
Governance and administration		15	54	30	96	107	105	86	62	161	160	206	519	1 600	650	–
Executive and council		1	3	2	6	7	7	5	4	10	10	13	32	100	300	–
Budget and treasury office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Corporate services		14	51	28	90	101	98	80	58	151	150	193	486	1 500	350	–
Community and public safety		34	118	65	209	235	228	187	136	351	350	451	1 133	3 496	1 800	2 947
Community and social services		14	50	28	89	100	98	80	58	150	150	193	485	1 496	400	700
Sport and recreation		19	67	37	120	134	131	107	78	201	200	258	648	2 000	1 300	700
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	100	1 547
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		47	165	91	292	329	320	262	190	491	489	631	1 587	4 895	9 565	5 946
Planning and development		0	1	1	2	3	3	2	2	4	4	5	13	40	–	–
Road transport		44	156	86	276	310	302	247	179	464	462	596	1 498	4 620	9 565	5 946
Environmental protection		2	8	4	14	16	15	13	9	24	23	30	76	235	–	–
Trading services		435	1 524	844	2 698	3 032	2 950	2 413	1 751	4 533	4 516	5 824	14 640	45 158	32 641	34 125
Electricity		66	231	128	410	460	448	366	266	688	685	884	2 222	6 854	4 800	5 150
Water		167	584	324	1 035	1 163	1 131	926	672	1 739	1 732	2 234	5 616	17 323	21 508	15 882
Waste water management		162	566	314	1 003	1 127	1 096	897	651	1 685	1 679	2 165	5 442	16 786	3 604	10 146
Waste management		40	142	78	251	282	274	224	163	421	419	541	1 360	4 195	2 729	2 946
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard	2	531	1 861	1 031	3 295	3 702	3 602	2 947	2 138	5 536	5 515	7 112	17 878	55 149	44 655	43 018
Funded by:																
National Government		207	727	403	1 288	1 447	1 408	1 152	836	2 163	2 155	2 779	6 987	21 552	19 329	20 082
Provincial Government		250	877	485	1 552	1 744	1 697	1 388	1 007	2 608	2 598	3 350	211	17 768	13 902	10 986
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		2	8	4	14	16	15	13	9	24	23	30	76	235	–	–
Transfers recognised - capital		460	1 612	893	2 854	3 207	3 120	2 553	1 852	4 795	4 776	6 160	7 274	39 554	33 230	31 068
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		150	526	291	932	1 047	1 019	833	605	1 566	1 560	2 011	5 056	15 595	11 425	11 950
Total Capital Funding		610	2 138	1 184	3 786	4 254	4 138	3 386	2 457	6 360	6 336	8 171	12 330	55 149	44 655	43 018

WC022 Witzenberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source													1		
Property rates	2 374	6 411	10 612	6 887	3 420	2 349	2 498	2 594	2 322	2 594	2 421	2 463	46 946	49 351	52 312
Property rates - penalties & collection charges	25	17	59	123	149	72	57	57	34	157	31	38	819	860	912
Service charges - electricity revenue	14 084	19 205	17 469	15 725	11 168	10 733	11 866	12 851	14 861	18 026	18 985	17 115	182 087	198 483	210 395
Service charges - water revenue	2 006	2 197	1 919	1 984	2 059	2 073	2 437	3 055	2 542	2 866	2 734	2 366	28 240	29 363	31 125
Service charges - sanitation revenue	1 782	1 659	1 929	1 266	1 280	1 139	1 247	1 316	1 179	1 285	1 353	1 217	16 652	17 501	18 492
Service charges - refuse revenue	926	934	897	925	1 130	868	932	937	870	897	984	894	11 195	11 355	12 037
Service charges - other	609	1 046	784	886	543	639	626	732	686	795	792	875	9 013	6 822	7 230
Rental of facilities and equipment	806	856	564	694	662	540	1 092	550	433	350	347	290	7 184	7 543	7 995
Interest earned - external investments	347	295	183	169	276	–	903	(68)	40	20	18	15	2 199	2 309	2 448
Interest earned - outstanding debtors	338	288	347	388	318	447	152	918	275	511	360	309	4 651	4 883	5 176
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	198	184	250	402	319	140	98	367	123	112	206	205	2 604	2 359	2 512
Licences and permits	74	25	24	27	16	16	12	15	14	13	21	18	274	288	305
Agency services	247	244	184	296	267	248	325	317	204	234	378	273	3 218	3 379	3 582
Transfer receipts - operational	22 258	2 085	–	250	3 779	29 472	–	258	13 297	–	84	–	71 482	81 347	87 002
Other revenue	827	344	654	962	455	387	586	1 355	1 518	735	691	498	9 013	6 822	7 230
Cash Receipts by Source	46 902	35 789	35 876	30 984	25 839	49 124	22 833	25 253	38 398	28 596	29 406	26 576	395 577	422 665	448 753
Other Cash Flows by Source															
Transfer receipts - capital	5 347	797	329	1 136	5 181	–	–	3 756	8 796	10 161	594	3 222	39 319	33 230	31 068
Contributions recognised - capital & Contributed assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	52 250	36 586	36 206	32 120	31 020	49 124	22 833	29 009	47 194	38 758	30 000	29 798	434 896	455 896	479 821
Cash Payments by Type															
Employee related costs	10 553	6 104	5 728	5 813	11 674	11 438	11 682	11 950	11 421	11 452	11 585	11 633	121 034	130 728	140 981
Remuneration of councillors	621	678	621	662	642	680	868	700	736	722	721	713	8 364	8 949	9 576
Finance charges	0	0	1 847	0	299	84	4	0	1 707	–	222	118	4 282	3 263	3 459
Bulk purchases - Electricity	18 726	17 999	16 724	8 509	8 603	8 770	8 838	10 456	11 372	13 246	12 026	11 879	147 150	158 922	170 047
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	668	2 027	994	850	767	1 058	1 067	749	756	689	1 246	695	11 568	12 195	12 827
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	2	151	41	150	34	17	129	16	40	128	83	65	855	898	952
Other expenditure	5 650	4 442	7 173	1 994	2 535	4 425	6 876	2 431	8 183	8 580	7 166	8 471	67 925	77 666	81 788
Cash Payments by Type	36 219	31 402	33 127	17 978	24 555	26 471	29 463	26 302	34 216	34 818	33 050	33 575	361 177	392 622	419 630
Other Cash Flows/Payments by Type															
Capital assets	2 733	666	1 213	4 161	5 706	5 606	2 916	3 024	4 496	10 335	5 931	8 364	55 149	44 655	43 018
Repayment of borrowing	–	–	3 206	–	–	–	19	–	3 422	–	503	900	8 050	8 850	9 750
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	38 951	32 068	37 546	22 139	30 261	32 078	32 398	29 326	42 134	45 153	39 483	42 838	424 376	446 127	472 398
NET INCREASE/(DECREASE) IN CASH HELD	13 299	4 519	(1 340)	9 981	759	17 046	(9 566)	(317)	5 060	(6 395)	(9 483)	(13 040)	10 520	9 769	7 423
Cash/cash equivalents at the month/year begin	–	13 299	17 817	16 477	26 457	27 216	44 262	34 696	34 379	39 439	33 044	23 561	–	10 520	20 289
Cash/cash equivalents at the month/year end	13 299	17 817	16 477	26 457	27 216	44 262	34 696	34 379	39 439	33 044	23 561	10 520	10 520	20 289	27 712

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

WC022 Witzenberg - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
None			None		

WC022 Witzenberg - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1		None	None	None	None	None	None	None	None	None	None	None	None	–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

WC022 Witzenberg - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		44 113	34 549	47 378	13 888	23 760	23 760	37 129	18 112	34 118
Infrastructure - Road transport		19 971	6 194	14 802	3 682	6 776	6 776	8 249	4 958	5 693
Roads, Pavements & Bridges		19 971	5 468	9 195	1 411	3 700	3 700	4 055	2 379	2 946
Storm water			726	5 607	2 270	3 076	3 076	4 195	2 579	2 746
Infrastructure - Electricity		2 417	3 446	2 630	2 600	2 339	2 339	5 654	3 600	6 247
Generation		–	–							
Transmission & Reticulation		2 246	3 446	1 760	2 600	2 339	2 339	5 654	3 600	4 700
Street Lighting		171	–	870				–	–	1 547
Infrastructure - Water		15 942	20 183	25 110	6 351	10 376	10 376	12 323	7 175	13 432
Dams & Reservoirs		–	–							
Water purification		15 942	20 183	25 110	6 051	10 076	10 076	12 023	6 875	13 132
Reticulation		–	–		300	300	300	300	300	300
Infrastructure - Sanitation		5 224	4 576	4 835	1 256	4 119	4 119	10 902	2 379	8 746
Reticulation		5 224	4 576	4 835	1 256	4 119	4 119	10 902	2 379	8 746
Sewerage purification		–	–							
Infrastructure - Other		559	150	–	–	150	150	–	–	–
Waste Management		559	150			150	150			
Transportation	2	–	–							
Gas		–	–							
Other	3	–	–							
Community		4 024	4 207	6 411	11 732	23 293	23 293	2 132	–	–
Parks & gardens		2 018	–							
Sportsfields & stadia		784	–							
Swimming pools		296	4 137							
Community halls		847	–	261	639	7 495	7 495	1 332		
Libraries		–	–		3 000	4 200	4 200	800		
Recreational facilities			–	6 100	8 093	11 598	11 598			
Fire, safety & emergency		–	–							
Security and policing			70	50						
Buses	7	–	–							
Clinics		–	–							
Museums & Art Galleries		–	–							
Cemeteries		79								
Social rental housing	8	–	–							
Other		–	–							
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		9 427	2 274	1 685	2 590	3 366	3 366	639	300	400
General vehicles		2 100	332	280	1 500	1 388	1 388	–	–	–
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		810	1 386	1 135	650	1 038	1 038	235	300	100
Computers - hardware/equipment		987	19	–		321	321	300		
Furniture and other office equipment		319	537	122	50	135	135	104		300
Abattoirs		–	–							
Markets		–	–							
Civic Land and Buildings		–	–		390	485	485			
Other Buildings		4 759	–							
Other Land		–	–							
Surplus Assets - (Investment or Inventory)		–	–							
Other		451		148						
Agricultural assets		–	–	–	–	–	–	–	–	–
Agricultural 1										
Agricultural 2										
Biological assets		–	–	–	–	–	–	–	–	–
Biological 1										
Biological 2										
Intangibles		–	15	–	–	–	–	–	–	–
Computers - software & programming		–	15							
Other										
Total Capital Expenditure on new assets	1	57 564	41 045	55 474	28 210	50 419	50 419	39 899	18 412	34 518

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										

WC022 Witzenberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		2 361	24 172	28 161	21 607	16 517	16 517	11 450	22 893	6 950
Infrastructure - Road transport		–	15 601	16 368	9 847	7 270	7 270	565	7 336	3 200
Roads, Pavements & Bridges			15 539	16 078	9 697	7 122	7 122	565	7 186	3 000
Storm water		–	62	291	150	147	147	–	150	200
Infrastructure - Electricity		286	–	424	–	–	–	–	–	–
Generation		–	–							
Transmission & Reticulation		286		305						
Street Lighting		–	–	118						
Infrastructure - Water		566	296	617	1 740	1 804	1 804	5 000	14 332	2 450
Dams & Reservoirs		–	–							
Water purification		–	–							
Reticulation		566	296	617	1 740	1 804	1 804	5 000	14 332	2 450
Infrastructure - Sanitation		1 510	8 275	10 752	10 020	7 443	7 443	5 885	1 225	1 300
Reticulation		–	–							
Sewerage purification		1 510	8 275	10 752	10 020	7 443	7 443	5 885	1 225	1 300
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		307	601	51	500	460	460	–	900	900
Parks & gardens		–	–							
Sportsfields & stadia		272	–							
Swimming pools		35	–							
Community halls		–	–	51					400	400
Libraries		–	–							
Recreational facilities			152		500	460	460		500	500
Fire, safety & emergency		–	–							
Security and policing		–	449							
Buses	7	–	–							
Clinics		–	–							
Museums & Art Galleries		–	–							
Cemeteries		–	–							
Social rental housing	8	–	–							
Other		–	–							
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		1 776	2 380	2 982	783	1 493	1 493	3 800	2 250	650
General vehicles		717	394	778	250	306	306	1 200	2 000	650
Specialised vehicles	10	–	–	754	–	–	–	–	–	–
Plant & equipment		640	1 395	282	30	82	82	2 000	100	
Computers - hardware/equipment		146	219	510	300	740	740	300		
Furniture and other office equipment		267	94	199	53	81	81	300	150	–
Abattoirs		–	–							
Markets		–	–							
Civic Land and Buildings		–	–							
Other Buildings		6	278	459	150	285	285			
Other Land		–	–							
Surplus Assets - (Investment or Inventory)		–	–							
Other		–	–							
Agricultural assets		–	–	–	–	–	–	–	–	–
Agricultural 1		–	–	–						
Agricultural 2		–	–	–						
Biological assets		–	–	–	–	–	–	–	–	–
Biological 1		–	–	–			–	–	–	–
Biological 2		–	–	–			–	–	–	–
Intangibles		177	–	650	250	120	120	–	200	–
Computers - software & programming		177	–	650						
Other		–	–	–	250	120	120		200	
Total Capital Expenditure on renewal of existing assets	1	4 621	27 153	31 844	23 140	18 590	18 590	15 250	26 243	8 500
Specialised vehicles		–	–	754	–	–	–	–	–	–
Refuse										
Fire				754						
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		*7.4%*	*39.8%*	*36.5%*	*45.1%*	*26.9%*	*26.9%*	*27.7%*	*58.8%*	*19.8%*
Renewal of Existing Assets as % of deprecn"		*43.0%*	*217.2%*	*221.6%*	*107.9%*	*86.7%*	*86.7%*	*89.7%*	*138.1%*	*40.5%*

WC022 Witzenberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		10 544	12 681	9 813	10 726	10 489	10 489	12 955	13 650	14 467
Infrastructure - Road transport		3 658	4 945	3 299	4 372	4 666	4 666	5 782	6 111	6 478
Roads, Pavements & Bridges		3 203	4 322	2 763	3 793	3 737	3 737	4 555	4 810	5 099
Storm water		455	623	536	579	929	929	1 227	1 301	1 379
Infrastructure - Electricity		2 290	3 491	4 126	3 543	3 345	3 345	4 109	4 322	4 578
Generation		27	21	1 977	1 904	1 802	1 802	2 404	2 528	2 677
Transmission & Reticulation		1 535	2 370	1 203	618	587	587	622	657	697
Street Lighting		727	1 099	946	1 021	956	956	1 082	1 137	1 205
Infrastructure - Water		1 326	1 096	1 056	1 223	1 217	1 217	1 393	1 476	1 565
Dams & Reservoirs		–	–							
Water purification		–	–							
Reticulation		1 326	1 096	1 056	1 223	1 217	1 217	1 393	1 476	1 565
Infrastructure - Sanitation		2 001	1 748	1 331	1 588	1 261	1 261	1 671	1 741	1 845
Reticulation		2 001	1 748							
Sewerage purification		–	–	1 331	1 588	1 261	1 261	1 671	1 741	1 845
Infrastructure - Other		1 270	1 402	–	–	–	–	–	–	–
Waste Management		49	0							
Transportation	2	–	–							
Gas		–	–							
Other	3	1 221	1 402							
Community		1 239	1 220	1 204	954	962	962	1 381	1 443	1 512
Parks & gardens		324	243	39	17	27	27	46	54	61
Sportsfields & stadia		73	116							
Swimming pools		119	159							
Community halls		8	50	27	39	39	39	174	177	179
Libraries		3	18		19	19	19	200	205	207
Recreational facilities		353	357	992	664	662	662	755	790	835
Fire, safety & emergency		84	36	4	5	1	1	5	5	5
Security and policing		97	61							
Buses	7	–	–							
Clinics		–	–							
Museums & Art Galleries		–	–							
Cemeteries		13	14	7	9	19	19	21	22	24
Social rental housing	8	165	164							
Other		–	2	135	201	194	194	181	190	201

WC022 Witzenberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		5	19	–	–	–	–	–	–	–
Housing development										
Other		5	19							
Other assets		262	280	2 507	3 515	3 949	3 949	3 924	4 131	4 370
General vehicles				1 207	2 324	2 633	2 633	2 450	2 559	2 719
Specialised vehicles	10	215	228	56	43	120	120	92	96	100
Plant & equipment		–	–	262	247	266	266	261	282	301
Computers - hardware/equipment		47	52	238	165	165	165	180	189	200
Furniture and other office equipment		–	–	205	201	215	215	217	226	240
Abattoirs		–	–							
Markets		–	–							
Civic Land and Buildings		–	–							
Other Buildings		–	–	539	535	550	550	725	778	810
Other Land		–	–							
Surplus Assets - (Investment or Inventory)		–	–							
Other		–	–							
Agricultural assets		–	–	–	–	–	–	–	–	–
Agricultural 1										
Agricultural 2										
Biological assets		–	–	–	–	–	–	–	–	–
Biological 1										
Biological 2										
Intangibles		28	5	–	–	–	–	–	–	–
Computers - software & programming		28	5							
Other *(list sub-class)*										
Total Repairs and Maintenance Expenditure	1	12 079	14 204	13 524	15 195	15 400	15 400	18 260	19 224	20 349

Specialised vehicles		215	228	56	43	120	120	92	96	100
Refuse		215	228							
Fire				56	43	120	120	92	96	100
Conservancy										
Ambulances										
R&M as a % of PPE		*2.8%*	*2.9%*	*2.4%*	*2.6%*	*2.6%*	*2.6%*	*2.8%*	*2.9%*	*3.0%*
R&M as % Operating Expenditure		*4.4%*	*4.7%*	*4.0%*	*3.8%*	*3.8%*	*3.8%*	*4.6%*	*4.4%*	*4.4%*

WC022 Witzenberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Depreciation by Asset Class/Sub-class										
Infrastructure		7 939	9 046	6 755	10 085	10 085	10 085	7 991	8 932	9 872
Infrastructure - Road transport		1 661	1 763	2 276	3 398	3 398	3 398	2 693	3 010	3 327
Roads, Pavements & Bridges		1 255	1 326	2 276	3 398	3 398	3 398	2 693	3 010	3 327
Storm water		406	437							
Infrastructure - Electricity		1 241	1 367	1 524	2 276	2 276	2 276	1 803	2 016	2 228
Generation		–	–	1 524	2 276	2 276	2 276	1 803	2 016	2 228
Transmission & Reticulation		1 138	1 261							
Street Lighting		103	106							
Infrastructure - Water		1 150	1 336	1 529	2 282	2 282	2 282	1 808	2 021	2 234
Dams & Reservoirs		596	635							
Water purification		–	–							
Reticulation		553	701	1 529	2 282	2 282	2 282	1 808	2 021	2 234
Infrastructure - Sanitation		1 468	1 563	1 385	2 068	2 068	2 068	1 639	1 831	2 024
Reticulation		1 468	1 563							
Sewerage purification		–	–	1 385	2 068	2 068	2 068	1 639	1 831	2 024
Infrastructure - Other		2 420	3 017	41	61	61	61	48	54	59
Waste Management		813	1 055	26	39	39	39	31	35	38
Transportation	2	–	–							
Gas		–	–							
Other	3	1 607	1 962	15	22	22	22	17	19	21
Community		979	1 226	839	1 253	1 253	1 253	993	1 110	1 227
Parks & gardens		179	250							
Sportsfields & stadia		17	17							
Swimming pools		14	47							
Community halls		107	128							
Libraries		95	98	1	2	2	2	1	2	2
Recreational facilities		274	301	264	395	395	395	313	350	386
Fire, safety & emergency		54	82							
Security and policing		112	161							
Buses	7	–	–							
Clinics		–	–							
Museums & Art Galleries		–	–							
Cemeteries		114	122							
Social rental housing	8	10	15							
Other		5	5	574	857	857	857	679	759	839

WC022 Witzenberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		1 154	1 365	250	374	374	374	296	331	366
Housing development		–	–							
Other		1 154	1 365	250	374	374	374	296	331	366
Other assets		319	327	5 711	8 526	8 526	8 526	6 756	7 551	8 346
General vehicles				1 358	2 027	2 027	2 027	1 606	1 795	1 984
Specialised vehicles	10	162	170	–	–	–	–	–	–	–
Plant & equipment		–	–	1 203	1 796	1 796	1 796	1 423	1 591	1 758
Computers - hardware/equipment		157	157							
Furniture and other office equipment		–	–	1 916	2 861	2 861	2 861	2 267	2 533	2 800
Abattoirs		–	–							
Markets		–	–							
Civic Land and Buildings		–	–	4	6	6	6	5	5	6
Other Buildings		–	–	67	101	101	101	80	89	99
Other Land		–	–	885	1 321	1 321	1 321	1 046	1 170	1 293
Surplus Assets - (Investment or Inventory)		–	–							
Other		–	–	278	415	415	415	329	368	407
Agricultural assets		–	–	–	–	–	–	–	–	–
Agricultural 1										
Agricultural 2										
Biological assets		–	–	–	–	–	–	–	–	–
Biological 1										
Biological 2										
Intangibles		345	535	814	1 216	1 216	1 216	963	1 077	1 190
Computers - software & programming		345	535	814	1 216	1 216	1 216	963	1 077	1 190
Other										
Total Depreciation	1	10 736	12 499	14 370	21 454	21 454	21 454	17 000	19 000	21 000

Specialised vehicles		162	170	–	–	–	–	–	–	–
Refuse		162	170							
Fire										
Conservancy										
Ambulances										

WC022 Witzenberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
Capital expenditure	1							
Vote 1 - Budget & Treasury Office		100	300	–				
Vote 2 - Civil Services		42 924	37 405	34 922				
Vote 3 - Community & Social Services		1 731	400	700				
Vote 4 - Corporate Services		1 500	350	–				
Vote 5 - Electricity		6 854	4 800	6 697				
Vote 6 - Executive & Council		–	–	–				
Vote 7 - Housing		–	–	–				
Vote 8 - Planning		40	–	–				
Vote 9 - Public Safety		–	100	–				
Vote 10 - Sport & Recreation		2 000	1 300	700				
Vote 11 - 0		–	–	–				
Vote 12 - 0		–	–	–				
Vote 13 - 0		–	–	–				
Vote 14 - 0		–	–	–				
Vote 15 - 0		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		55 149	44 655	43 018	–	–	–	–
Future operational costs by vote	2							
Vote 1 - Budget & Treasury Office								
Vote 2 - Civil Services								
Vote 3 - Community & Social Services								
Vote 4 - Corporate Services								
Vote 5 - Electricity								
Vote 6 - Executive & Council								
Vote 7 - Housing								
Vote 8 - Planning								
Vote 9 - Public Safety								
Vote 10 - Sport & Recreation								
Vote 11 - 0								
Vote 12 - 0								
Vote 13 - 0								
Vote 14 - 0								
Vote 15 - 0								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		55 149	44 655	43 018	–	–	–	–

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class 3	Asset Sub-Class 3	Total Project Estimate	Prior year outcomes Audited Outcome 2012/13	Prior year outcomes Current Year 2013/14 Full Year Forecast	2014/15 Medium Term Revenue & Expenditure Framework Budget Year 2014/15	2014/15 Medium Term Revenue & Expenditure Framework Budget Year +1 2015/16	2014/15 Medium Term Revenue & Expenditure Framework Budget Year +2 2016/17	Project information Ward location	Project information New or renewal
Parent municipality:															
List all capital projects grouped by Municipal Vote															
Budget & Treasury Office		Equipment For Interns	510200011	Finanancial sustainability		*Other Assets*	*Computer Hardware*		–	60	–	–	–	All	New
Budget & Treasury Office		Barcode Scanner	510200031	Finanancial sustainability		*Other Assets*	*Computer Hardware*			85	–	–	–	All	Replacement
Budget & Treasury Office		Printers Payroll & Debtors	510200041	Finanancial sustainability		*Other Assets*	*Office equipment*				100	–	–	All	Replacement
Budget & Treasury Office		Furniture & Equipment	510201261	Finanancial sustainability		*Other Assets*	*Furniture and fittings*		–	1	–	–	–	All	Replacement
Budget & Treasury Office		Furniture & Equipment	510210001	Finanancial sustainability		*Other Assets*	*Furniture and fittings*		–	1	–	–	–	All	Replacement
Budget & Treasury Office		Tools & Equipment	510220001	Finanancial sustainability		*Other Assets*	*Plant and equipment*		0	–	–	–	–	All	New
Budget & Treasury Office		New CAT Meterreading System	510440001	Finanancial sustainability		*Other Assets*	*Computer Hardware*		–	290	–	–	–	All	Replacement
Budget & Treasury Office		Forklift	510500051	Finanancial sustainability		*Other Assets*	*Plant and equipment*				–	300	–	3	New
Budget & Treasury Office		Tools & Equipment-replaceme	510530001	Finanancial sustainability		*Other Assets*	*Plant and equipment*		–	3	–	–	–	All	Replacement
Civil Services		Pine Valley Phase 2B Sanitation	541100031	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*			976	1 065	–	–	7	New
Civil Services		Bella Vista Housing Sanitation	541100041	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*				1 620	–	–	6	New
Civil Services		Vredebes Housing Sanitation	541100051	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*				1 754	2 379	2 746	1	New
Civil Services		Sewerage Infrastructure- C	541101211	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		354	–	–	–	–	All	New
Civil Services		Sewer Pumps- Replacement P	541101321	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		13	204	–	300	300	11	Replacement
Civil Services		Odb Sewerworks	541101341	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		2 851	–	–	–	–	9	Replacement
Civil Services		Sewer Works- Tulbagh	541101981	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		2 359	–	–	–	–	11	Replacement
Civil Services		Upgrading And Replacement	541102011	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		785	–	–	–	–	All	Replacement
Civil Services		Upgrading Of Wolseley Wwtw	541102451	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		3 478	–	–	–	–	7	Replacement
Civil Services		Tulbagh Upgrade Sewer (mi	541102631	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		707	–	–	–	–	11	Replacement
Civil Services		Tulbagh WWTW upgrade	541102651	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		266	5 749	3 335	–	–	11,7	Replacement
Civil Services		Sewer Network Replacement	541105061	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		135	900	–	725	1 000	All	Replacement
Civil Services		Prof fees for Rural Dev projec	541106061	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Supply and reticulation networks*		140	–	–	–	–	All	New
Civil Services		Tools & Equipment	541120001	Developing integrated and sustainable human settlement		*Other Assets*	*Plant and equipment*		–	280	–	–	100	All	New
Civil Services		ODB Sewerage Infrastructure Housing	541120141	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		1 353	–	–	–	–	9	New
Civil Services		Prof fees for Rural Dev projects	541120161	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		157	590	150	200	–	All	Replacement
Civil Services		Access to Basic Services	541120171	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		436	1 870	–	–	–	All	New
Civil Services		Tools & Equipment-replaceme	541130001	Developing integrated and sustainable human settlement		*Other Assets*	*Plant and equipment*		2	–	–	–	–	All	Replacement
Civil Services		Extensions Sewer Network	541140001	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		1 449	–	–	–	–	4	New
Civil Services		Hamlet Sewerworks IHHSDG	541150001	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		1 540	2 863	–	–	–	4	New
Civil Services		Tulbagh WWTW upgrade Contribution	541180001	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		–	–	2 400	–	–	11,7	Replacement
Civil Services		Vredebes bulk sanitation	541190001	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*		–	280	2 944	–	6 000	5	New
Civil Services		Pine Valley Phase 2B Stormwater	541300051	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Stormwater drains*			1 113	680	–	–	7	New
Civil Services		Bella Vista Housing Stormwater	541300061	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Stormwater drains*				1 620	–	–	6	New
Civil Services		Vredebes Housing Stormwater	541300071	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Stormwater drains*				1 754	2 379	2 746	1	New
Civil Services		Network - Storm Water Upgradin	541300131	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Stormwater drains*		254	147	–	150	200	All	Replacement
Civil Services		Stormwater Op-die-berg	541300961	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Stormwater drains*		1 670	–	–	–	–	9	New
Civil Services		Public Transport Facilitie	541300981	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		37	–	–	–	–	1	Replacement
Civil Services		Stormwater Infrastructure-	541301221	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Stormwater drains*		24	–	–	–	–	All	New
Civil Services		ODB Storm water Infrastructure Housi	541320161	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Stormwater drains*		2 291	–	–	–	–	9	New
Civil Services		Tools & Equipment-replaceme	541330001	Developing integrated and sustainable human settlement		*Other Assets*	*Plant and equipment*		1	–	–	–	–	All	Replacement
Civil Services		Hamlet Stormwater IHHSDG	541380001	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Stormwater drains*		1 503	1 364	–	–	–	4	New
Civil Services		Prof fees for Rural Dev projects	541390001	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Stormwater drains*		119	600	140	200	–	All	New
Civil Services		Truck - 4 Ton Tipper	541400031	Developing integrated and sustainable human settlement		*Other Assets*	*Motor vehicles*		347	–	–	–	–	All	Replacement
Civil Services		LDV 2 Ton Bakkie	541400041	Developing integrated and sustainable human settlement		*Other Assets*	*Motor vehicles*		196	–	–	–	–	All	Replacement
Civil Services		Wolseley Busroute Public Contribution	541400101	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		701	–	–	–	–	7	Replacement
Civil Services		Traffic Calming	541400111	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*				–	–	200	All	New
Civil Services		Pine Valley Phase 2B Roads	541400121	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*			1 113	680	–	–	7	New
Civil Services		Bella Vista Housing Roads	541400131	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*				1 620	–	–	6	New

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4			2	6	3	3		Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Civil Services		Vredebes Housing Roads	541400161	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*				1 754	2 379	2 746	1	New
Civil Services		Bus/taxi Terminals - Nduli	541400311	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		15	–	–	–	–	1	New
Civil Services		Bus/taxi Terminals - Nduli	541400331	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		9	–	–	–	–	1	New
Civil Services		Upgrading Roads	541400611	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		9 269	4 632	–	–	–	11	Replacement
Civil Services		Speed Bumps (Witzenberg)	541400621	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		96	–	–	–	–	All	New
Civil Services		Upgrading Roads-see Mig	541400641	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		900	300	–	–	–	11	Replacement
Civil Services		Streets - Chris Hani Housi	541401231	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		290	–	–	–	–	11	New
Civil Services		Network-street	541401291	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		1 945	1 320	–	2 600	3 000	All	Replacement
Civil Services		Upgrade Voortrekkerstreet	541402061	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		600	300	–	–	–	7	New
Civil Services		Urban Renewal	541402461	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		905	–	–	–	–	All	Replacement
Civil Services		Urban Renewal Project	541402501	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		1 196	–	–	4 386	–	All	Replacement
Civil Services		Wols Pine Valley Busroute	541402881	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		4 145	–	–	–	–	7	New
Civil Services		Wols Pine Valley Busroute- See Mig	541402891	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		568	–	–	–	–	7	New
Civil Services		Urban Renewal Project At Wolseley	541403501	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		233	–	–	–	–	7	Replacement
Civil Services		Prof fees for Rural Dev projects	541403891	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		129	870	565	200	–	All	Replacement
Civil Services		Tools & Equipment	541420001	Developing integrated and sustainable human settlement		*Other Assets*	*Plant and equipment*		6	–	–	–	–	All	New
Civil Services		ODB Roads Infrastructure Housing	541420151	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		2 743	–	–	–	–	9	New
Civil Services		Tools & Equipment-replaceme	541430001	Developing integrated and sustainable human settlement		*Other Assets*	*Plant and equipment*		1	–	–	–	–	All	Replacement
Civil Services		Hamlet Roads IHHSDG	541470001	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		729	2 287	–	–	–	4	New
Civil Services		Upgrade of Street - Chris Hani	541480001	Developing integrated and sustainable human settlement		*Infrastructure- Roads*	*Other roads*		800	–	–	–	–	11	Replacement
Civil Services		Truck - Reinigingsdienste	541500161	Developing integrated and sustainable human settlement		*Other Assets*	*Motor vehicles*		–	1 388	–	–	–	All	New
Civil Services		Permit Conditions Landfill Sites	541500261	Developing integrated and sustainable human settlement		*Infrastructure- Other*	*Refuse sites*		–	150	–	–	–	11	New
Civil Services		Equipment	541602111	Developing integrated and sustainable human settlement		*Other Assets*	*Plant and equipment*		343	–	–	–	–	All	New
Civil Services		Tulbagh Upper Reservoir	541802121	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		1 353	172	–	–	–	11	New
Civil Services		Wols New Reservoir Pine Va	541802711	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		146	–	–	–	–	7	New
Civil Services		Op-Die-Berg Reservoir	541890001	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		–	75	–	–	–	9	Replacement
Civil Services		Pine Valley Phase 2B Water	541900051	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*			1 113	680	–	–	7	New
Civil Services		Bella Vista Housing Water	541900061	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*				1 620	–	–	6	New
Civil Services		Vredebes Housing Water	541900071	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*				1 754	2 379	2 746	1	New
Civil Services		Telemetric Systems	541901051	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		–	300	300	300	300	5	New
Civil Services		Water Infrastructure- Chri	541901201	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		260	–	–	–	–	11	New
Civil Services		Bulk Water - Waterworks &	541901241	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		7 732	303	–	–	–	11	New
Civil Services		Bulk Water Provision- Wols	541901251	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		256	–	–	–	–	7	New
Civil Services		Boorgate Ceres	541901341	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		45	–	–	–	–	5	New
Civil Services		Network - Water Pipes & Va	541901371	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		617	950	–	–	800	All	Replacement
Civil Services		Bulk Water - Kleinberg Riv	541902131	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		2 045	–	–	–	–	11	New
Civil Services		Bulk Water - Schalkenbosch	541902141	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		166	–	–	–	–	11	New
Civil Services		Bulk Water Provision Hamle	541902151	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		10 809	5 355	–	–	–	4	New
Civil Services		Netw-replace Haml Mainline (mi	541902781	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		–	578	–	–	–	4	Replacement
Civil Services		Vredebes Bulk Water Supply	541903801	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		–	200	5 000	14 332	1 650	5	Replacement
Civil Services		Bulk Water - Kleinberg Rivier Own Contri	541909131	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		–	–	4 900	–	–	11	New
Civil Services		Tools & Equipment	541920001	Developing integrated and sustainable human settlement		*Other Assets*	*Plant and equipment*		1	80	–	–	–	All	New
Civil Services		ODB Water Infrastructure Housing	541920131	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		922	–	–	–	–	9	New
Civil Services		Hamlet Waterworks IHHSDG	541960001	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*		941	1 263	–	–	–	4	New
Civil Services		Bulk Sewer Wolseley Pine Valley	New Vote	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*				1 233			7	New
Civil Services		Bulk Sewer Bella Vista	New Vote	Developing integrated and sustainable human settlement		*Infrastructure- Sewerage*	*Sewerage purification works*				2 285			6	New
Civil Services		Bulk Water Pine Valey	New Vote	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*				2 450			7	New
Civil Services		Ceres: Bella Vista Bulk Water	New Vote	Developing integrated and sustainable human settlement		*Infrastructure- Water*	*Supply and reticulation networks*				619	4 496	10 386	6	New
Community & Social Services		Fencing Cemetries Extensio	520101301	Developing integrated and sustainable human settlement		*Community Assets*	*Cemeteries*		50	–	–	–	–	All	New
Community & Social Services		Tools & Equipment	520120001	Developing integrated and sustainable human settlement		*Other Assets*	*Plant and equipment*		2	–	–	–	–	All	New

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class 3	Asset Sub-Class 3	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
									Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Community & Social Services		Tools & Equipment-replaceme	520130001	Developing integrated and sustainable human settlement		*Other Assets*	*Plant and equipment*		0	–	–	–	–	All	Replacement
Community & Social Services		Book Detecting Systems	520400121	Developing integrated and sustainable human settlement		*Other Assets*	*Computer Hardware*			230	300	–	–	3	New
Community & Social Services		Computer Equipment	520400131	Developing integrated and sustainable human settlement		*Other Assets*	*Computer Hardware*			45	–	–	–	All	Replacement
Community & Social Services		New Furniture	520400141	Developing integrated and sustainable human settlement		*Other Assets*	*Furniture and fittings*				64	–	–	3	New
Community & Social Services		Public Toilet @ PAH Library	520400151	Developing integrated and sustainable human settlement		*Other Assets*	*Buildings*			315	–	–	–	4	New
Community & Social Services		New Library- PA Hamlet	520490001	Developing integrated and sustainable human settlement		*Community Assets*	*Libraries*		–	4 200	800	–	–	4	New
Community & Social Services		Air Conditioner - Town Hall	521100081	Developing integrated and sustainable human settlement		*Other Assets*	*Plant and equipment*				–	–	300	3	New
Community & Social Services		Replace Town Hall Floor	521100101	Developing integrated and sustainable human settlement		*Community Assets*	*Community buildings*				–	400	400	3	Replacement
Community & Social Services		Pine Valley Hall - IHHSDG	521100111	Developing integrated and sustainable human settlement		*Community Assets*	*Community buildings*			5 947	–	–	–	7	New
Community & Social Services		Pine Valley Hall- MIG	521100121	Developing integrated and sustainable human settlement		*Community Assets*	*Community buildings*			1 548	332	–	–	7	New
Community & Social Services		Buildings Upgrading- Tulba	521100321	Developing integrated and sustainable human settlement		*Community Assets*	*Community buildings*		51	–	–	–	–	11	Replacement
Community & Social Services		Tools & Equipment	521120001	Developing integrated and sustainable human settlement		*Other Assets*	*Plant and equipment*		36	–	–	–	–	All	New
Community & Social Services		Plant & Equipment- Belguim Grant	521860001	Developing integrated and sustainable human settlement		*Other Assets*	*Plant and equipment*		–	213	235	–	–	All	New
Community & Social Services		Printers for CDW	522200021	Social Development		*Other Assets*	*Computer Hardware*			9	–	–	–	All	New
Community & Social Services		Equipment Youth Centre- Belguim Grant	522250001	Social Development		*Other Assets*	*Plant and equipment*		26	–	–	–	–	11	New
Community & Social Services		Maple Park Upgrading	522610001	Good Governance, Communication & Institutional Development		*Other Assets*	*Buildings*		–	55	–	–	–	5	Replacement
Community & Social Services		Tools & Equipment	522620001	Good Governance, Communication & Institutional Development		*Other Assets*	*Plant and equipment*		2	–	–	–	–	All	New
Community & Social Services		Tools & Equipment-replaceme	522630001	Good Governance, Communication & Institutional Development		*Other Assets*	*Plant and equipment*		1	–	–	–	–	All	Replacement
Community & Social Services		Economical Hub- Bella Vista	522740001	Local Economic Development		*Community Assets*	*Civic theatres and community centres*		93	–	–	–	–	6	New
Corporate Services		Office Furniture - Witzenberg	530100011	Good Governance, Communication & Institutional Development		*Other Assets*	*Furniture and fittings*		199	59	200	150	–	All	Replacement
Corporate Services		Upgrading Of Phone System	530100441	Good Governance, Communication & Institutional Development		*Other Assets*	*Plant and equipment*		–	1	–	–	–	All	New
Corporate Services		Toerusting - Lugversorger	530101581	Good Governance, Communication & Institutional Development		*Other Assets*	*Plant and equipment*		46	30	–	–	–	All	Replacement
Corporate Services		Access Control	530190001	Good Governance, Communication & Institutional Development		*Other Assets*	*Other*		148	–	–	–	–	All	New
Corporate Services		Building Upgrade: Finance Office	530200021	Good Governance, Communication & Institutional Development		*Other Assets*	*Buildings*		–	100	–	–	–	5	New
Corporate Services		Service Plots Housing	530200051	Good Governance, Communication & Institutional Development		*Other Assets*	*Buildings*			70	–	–	–	5	New
Corporate Services		Building- Municipal Offices	530201521	Good Governance, Communication & Institutional Development		*Other Assets*	*Office buildings*		198	150	–	–	–	5	Replacement
Corporate Services		Uprgading- Polo Cross Hall	530250001	Good Governance, Communication & Institutional Development		*Community Assets*	*Community buildings*		168	–	1 000	–	–	1	New
Corporate Services		Access Control	530400031	Good Governance, Communication & Institutional Development		*Other Assets*	*Office equipment*		–	22	–	–	–	All	New
Corporate Services		Rekenaarhardeare- Vervangi	530401631	Good Governance, Communication & Institutional Development		*Other Assets*	*Office equipment*		256	320	300	–	–	All	Replacement
Corporate Services		Wireless Access Points	530401701	Good Governance, Communication & Institutional Development		*Other Assets*	*Office equipment*		4	–	–	–	–	All	New
Corporate Services		Upgrading Of Ms Office Sof	530401711	Good Governance, Communication & Institutional Development		*Other Assets*	*Office equipment*		98	–	–	–	–	All	Replacement
Corporate Services		Computer Hardw - Server (w-el)	530402311	Good Governance, Communication & Institutional Development		*Other Assets*	*Office equipment*		255	–	–	–	–	All	Replacement
Corporate Services		Wireless Equipment	530402921	Good Governance, Communication & Institutional Development		*Other Assets*	*Office equipment*		13	–	–	–	–	All	New
Corporate Services		Microsoft Licences	530420141	Good Governance, Communication & Institutional Development		*Intangibles*	*Computer Software*		250	–	–	–	–	All	Replacement
Corporate Services		Microsoft Lisences	530470001	Good Governance, Communication & Institutional Development		*Intangibles*	*Computer Software*		–	120	–	200	–	All	Replacement
Corporate Services		Microsoft Licences	530480001	Good Governance, Communication & Institutional Development		*Intangibles*	*Computer Software*		400	–	–	–	–	All	Replacement
Corporate Services		Office Furniture - New Per	530501751	Good Governance, Communication & Institutional Development		*Other Assets*	*Furniture and fittings*		6	–	–	–	–	All	New
Corporate Services		Promotional Material & Equipment	531201911	Good Governance, Communication & Institutional Development		*Other Assets*	*Office equipment*		28	–	–	–	–	All	New
Electro Technical Services		Security Fence: Wolseley Stores	540500021	Developing integrated and sustainable human settlement		*Other Assets*	*Security Fence*		–	20	–	–	–	7	New
Electro Technical Services		Replace CCM192 (Cherry Picker)	540500031	Developing integrated and sustainable human settlement		*Other Assets*	*Motor vehicles*				1 200	–	–	All	Replacement
Electro Technical Services		Replace CFA1328 (Cherry Picker)	540500041	Developing integrated and sustainable human settlement		*Other Assets*	*Motor vehicles*				–	1 200	–	All	Replacement
Electro Technical Services		Network- Chris Hani	540501841	Developing integrated and sustainable human settlement		*Infrastructure - Electricity*	*Supply and reticulation networks*		913	39	2 000	2 000	2 000	11	New
Electro Technical Services		Op-Die-Berg Network	540502841	Developing integrated and sustainable human settlement		*Infrastructure - Electricity*	*Supply and reticulation networks*		305	–	–	–	–	9	Replacement
Electro Technical Services		Tools & Equipment	540520001	Developing integrated and sustainable human settlement		*Other Assets*	*Plant and equipment*		29	–	–	–	–	All	New
Electro Technical Services		Tools & Equipment-replacement	540530001	Developing integrated and sustainable human settlement		*Other Assets*	*Plant and equipment*		21	–	–	–	–	All	Replacement
Electro Technical Services		Prof fees for Rural Dev projects	540590001	Developing integrated and sustainable human settlement		*Infrastructure - Electricity*	*Supply and reticulation networks*		–	100	300	400	–	All	New
Electro Technical Services		Streetlighting - Chris Hani 600	540701861	Developing integrated and sustainable human settlement		*Infrastructure - Electricity*	*Street lights*		870	–	–	–	–	11	New
Electro Technical Services		Chris Hani Street Lights- See Mig	540701961	Developing integrated and sustainable human settlement		*Infrastructure - Electricity*	*Supply and reticulation networks*		118	–	–	–	–	11	Replacement
Electro Technical Services		11 kV breakers 5 Wolseley (Voortrekker sub)	540800021	Developing integrated and sustainable human settlement		*Infrastructure - Electricity*	*Supply and reticulation networks*				1 000	1 000	1 000	7	New
Electro Technical Services		Replace 4x4 LDV's (3)	540800051	Developing integrated and sustainable human settlement		*Other Assets*	*Motor vehicles*				–	–	450	All	Replacement

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4			2	6	3	3		Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Electro Technical Services		11 kV Ring Supply Stanlet/Rand	540800071	Developing integrated and sustainable human settlement		Infrastructure - Electricity	Supply and reticulation networks				–	–	1 500	7	New
Electro Technical Services		Sewerage Main Feeder	540800541	Developing integrated and sustainable human settlement		Infrastructure - Electricity	Supply and reticulation networks		127	–	–	–	–	11	New
Electro Technical Services		Remote Metering	540801981	Developing integrated and sustainable human settlement		Infrastructure - Electricity	Supply and reticulation networks		195	200	200	200	200	All	New
Electro Technical Services		11 Kv Supply- Industrial Area Wolseley	540806411	Developing integrated and sustainable human settlement		Infrastructure - Electricity	Supply and reticulation networks		375	357	400	–	–	7	New
Electro Technical Services		Tools & Equipment	540820001	Developing integrated and sustainable human settlement		Other Assets	Plant and equipment		48	330	–	–	–	All	New
Electro Technical Services		Vredebes Electrification	540820141	Developing integrated and sustainable human settlement		Infrastructure - Electricity	Supply and reticulation networks		–	–	1 754	–	–	5	New
Electro Technical Services		Tools & Equipment-replaceme	540830001	Developing integrated and sustainable human settlement		Other Assets	Plant and equipment		6	–	–	–	–	All	Replacement
Electro Technical Services		PA Hamlet Phase 5 Network	540880001	Developing integrated and sustainable human settlement		Infrastructure - Electricity	Supply and reticulation networks		150	1 643	–	–	–	4	New
Electro Technical Services		Tools & Equipment-replaceme	540930001	Good Governance, Communication & Institutional Development		Other Assets	Plant and equipment		24	–	–	–	–	All	Replacement
Electro Technical Services		Street Lights Bella Vista	New Vote	Developing integrated and sustainable human settlement		Infrastructure - Electricity	Street lights						547	6	New
Electro Technical Services		Street Lights Vredebes	New Vote	Developing integrated and sustainable human settlement		Infrastructure - Electricity	Street lights						1 000	1	New
Housing		Tools & Equipment	520320001	Social Development		Other Assets	Plant and equipment		1	–	–	–	–	All	New
Housing		Tools & Equipment-replaceme	520330001	Social Development		Other Assets	Plant and equipment		–	2	–	–	–	All	Replacement
Housing		Furniture & Equipment	522900021	Social Development		Other Assets	Furniture and fittings			15	–	–	–	All	Replacement
Housing		Trailer for Maintenance Team	522900031	Social Development		Other Assets	Plant and equipment			10	–	–	–	All	New
Planning		Office equipment Planning	541200031	Local Economic Development		Other Assets	Furniture and fittings				40	–	–	3	New
Planning		Project Management Equipment	542000011	Good Governance, Communication & Institutional Development		Other Assets	Plant and equipment		46	135	–	–	–	All	New
Public Safety		Vehicle Refurbishment	520500771	Developing integrated and sustainable human settlement		Other Assets	Motor vehicles		280	–	–	–	–	All	New
Public Safety		Building Upgrade	520500881	Developing integrated and sustainable human settlement		Other Assets	Office buildings		26	80	–	–	–	11	Replacement
Public Safety		Fire Fighting Equipment	520501361	Developing integrated and sustainable human settlement		Other Assets	Plant and equipment		151	4	–	–	–	All	New
Public Safety		New Fire Fighting Vehicle	520570001	Developing integrated and sustainable human settlement		Other Assets	Fire engines		754	–	–	–	–	All	Replacement
Public Safety		Fire Arms	522000051	Developing integrated and sustainable human settlement		Other Assets	Plant and equipment				–	100	–	All	Replacement
Public Safety		Vehicle- Replacement Progr	522001481	Developing integrated and sustainable human settlement		Other Assets	Motor vehicles		–	306	–	–	–	All	Replacement
Public Safety		Upgrading Building- Ceres,	522001491	Developing integrated and sustainable human settlement		Other Assets	Office buildings		234	–	–	–	–	5	Replacement
Public Safety		Tools & Equipment	522020001	Developing integrated and sustainable human settlement		Other Assets	Plant and equipment		13	–	–	–	–	All	New
Public Safety		Security Fence - Drivers Licensing Testing Centre	522060001	Developing integrated and sustainable human settlement		Other Assets	Security Fence		–	50	–	–	–	5	New
Sport & Recreation		Pine Forest Upgrade	520601371	Developing integrated and sustainable human settlement		Other Assets	Plant and equipment		79	52	2 000	–	–	3	Replacement
Sport & Recreation		Tools & Equipment	521020001	Developing integrated and sustainable human settlement		Other Assets	Plant and equipment		3	–	–	–	–	All	New
Sport & Recreation		Tools & Equipment-replaceme	521030001	Developing integrated and sustainable human settlement		Other Assets	Plant and equipment		3	–	–	–	–	All	Replacement
Sport & Recreation		3 New Light Delivery Vehicles	521900021	Developing integrated and sustainable human settlement		Other Assets	Motor vehicles				–	–	200	All	Replacement
Sport & Recreation		4 New Tractors	521900031	Developing integrated and sustainable human settlement		Other Assets	Motor vehicles				–	800	–	All	Replacement
Sport & Recreation		High Lift Work Platform & Replace Trailers	521900061	Developing integrated and sustainable human settlement		Other Assets	Motor vehicles		89	–	–	–	–	All	Replacement
Sport & Recreation		Rerplace 4 Ldv's For Parks	521900071	Developing integrated and sustainable human settlement		Other Assets	Motor vehicles		146	–	–	–	–	All	Replacement
Sport & Recreation		Grasscutting Equipment	521901401	Developing integrated and sustainable human settlement		Other Assets	Plant and equipment		–	50	–	–	–	All	New
Sport & Recreation		Replace Cutting Tractors	521902161	Developing integrated and sustainable human settlement		Other Assets	Motor vehicles		450	–	–	–	–	All	New
Sport & Recreation		Hamlet Poverty Project	521910001	Developing integrated and sustainable human settlement		Community Assets	Parks and public conveniences		934	1 863	–	–	–	4	New
Sport & Recreation		Tools & Equipment	521920001	Developing integrated and sustainable human settlement		Other Assets	Plant and equipment		23	–	–	–	–	All	New
Sport & Recreation		Upgrading Play Grounds & Parks- Nduli	521940001	Developing integrated and sustainable human settlement		Community Assets	Parks and public conveniences		176	1 033	–	–	–	All	New
Sport & Recreation		Upgrading Play Grounds & Parks- Bella Vista	521950001	Developing integrated and sustainable human settlement		Community Assets	Parks and public conveniences		386	2 200	–	–	–	6	New
Sport & Recreation		Sport Facilities- Bella Vista Dreinering	522300851	Developing integrated and sustainable human settlement		Community Assets	Outdoor sport facilities		104	–	–	–	–	6	New
Sport & Recreation		Tools & Equipment	522320001	Developing integrated and sustainable human settlement		Other Assets	Plant and equipment		4	–	–	–	–	All	New
Sport & Recreation		Upgrading Sport Facilities- Ceres	522340001	Developing integrated and sustainable human settlement		Community Assets	Outdoor sport facilities		224	–	–	–	–	3	New
Sport & Recreation		Upgrading Sport Facilities-Nduli	522350001	Developing integrated and sustainable human settlement		Community Assets	Outdoor sport facilities		189	469	–	–	–	12	New
Sport & Recreation		Upgrading Sport Facilities- Tulbagh	522360001	Developing integrated and sustainable human settlement		Community Assets	Outdoor sport facilities		132	189	–	–	–	11	New
Sport & Recreation		Upgrading Sport Facilities-Wolseley	522370001	Developing integrated and sustainable human settlement		Community Assets	Outdoor sport facilities		132	3 960	–	–	–	7	New
Sport & Recreation		Upgrading Sport Facilities-ODB	522390001	Developing integrated and sustainable human settlement		Community Assets	Outdoor sport facilities		256	13	–	–	–	9	New
Sport & Recreation		Swimming Pool Hamlet	522401231	Developing integrated and sustainable human settlement		Community Assets	Swimming pools		3 567	1 871	–	–	–	4	New
Sport & Recreation		Montana Swimming Pool - Re-fibreglass	522401571	Developing integrated and sustainable human settlement		Community Assets	Swimming pools		–	400	–	500	500	7	Replacement
Sport & Recreation		Tools & Equipment	522420001	Developing integrated and sustainable human settlement		Other Assets	Plant and equipment		20	–	–	–	–	4	New
Sport & Recreation		Dennebos Swimming Pool - Re-fibreglass	522450001	Developing integrated and sustainable human settlement		Community Assets	Swimming pools		–	60	–	–	–	5	Replacement

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4			2	6	3	3		Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Parent Capital expenditure	1								87 318	69 009	55 149	44 655	43 018		
Entities:															
List all capital projects grouped by Entity															
Entity A															
Water project A															
Entity B															
Electricity project B															
Entity Capital expenditure									–	–	–	–	–		
Total Capital expenditure									87 318	69 009	55 149	44 655	43 018		

WC022 Witzenberg - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project R thousand	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework		
							Year	Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality:												
List all capital projects grouped by Municipal Vote				*Examples*	*Examples*							
Community Services		Upgrading- Polo Cross Hall		*Community*	*Community halls*		2014	639	–	1 000		

Municipal Budget Circular for the 2014/15 MTREF

This circular provides further guidance to municipalities and municipal entities for the preparation of their 2014/15 Budgets and Medium Term Revenue and Expenditure Framework (MTREF). It must be read together with all previous MFMA Budget Circulars, and specifically MFMA Circular No. 70 – Municipal Budget Circular for the 2014/15 MTREF.

CONTENTS

1 Key focus areas for the 2014/15 budget process

The 2014 Budget Review notes that while twenty years of democracy have brought enduring achievements for South Africa, there is no room for complacency. To overcome apartheid's spatial legacy, the provision of housing and social infrastructure needs to be improved, and planning frameworks across government strengthened. The budget policy framework for the next three years is designed to manage risk in a constrained fiscal environment, while building a foundation for economic growth which is supported by the implementation of the National Development Plan (NDP). Although South Africa's economy has expanded over the past years, the rate of growth has steadily declined, from 2.5 per cent of GDP in 2012 to 1.8 per cent in 2013; it is however projected to increase to 2.7 per cent in 2014, and gradually increase to 3.5 per cent by 2016. This trend reflects a confluence of unfavourable global and domestic circumstances which impact on all spheres of government. Aware of these risks, government is maintaining its expenditure ceiling and no additional funds have been added to the total expenditure announced in last year's Budget. Inflation and a nominal spending ceiling will put real budgets under pressure over the medium term, requiring all spheres of government to work more efficiently.

Measures to support faster growth include accelerated public infrastructure development, new spatial plans for cities, improved public transport, upgrading of informal settlements, the implementation of steps to professionalise the public service, overhaul procurement and supply chain management, and broadening and strengthening of industrial development. The medium-term budget framework shows how government has adapted its plans in a challenging economic and fiscal environment. Importantly, government continues to fund core economic and social priorities.

The NDP has been implemented to create a framework to accelerate economic growth, eliminate poverty and reduce inequality. The budget policy framework for the next three years reflects greater alignment with the plan, as spending programmes begin to address economic constraints and the need for greater state efficiency. The NDP identifies a number of microeconomic reforms needed to boost economic growth. These include reducing the cost of living for poor households and the costs of doing business, support for small, medium and micro enterprises (SMMEs), entrepreneurs and business start-ups, a greener and more sustainable economy, support for local production and employment through government procurement and broadening and strengthening industrial development.

Municipalities will have to revise their spending plans and reprioritise funds to ensure key objectives are achieved and well-performing programmes are supported. Expenditure plans need to reflect both the medium-term investment plans and long-term goals identified in the NDP. Over the next three years, government as a whole will have to learn to do more with less. The efficiencies that are achieved will protect public finances and enable the country to accelerate development when economic conditions improve. Local government must ensure that efficiency gains, eradication of non-priority spending (cost containment measures) and the reprioritisation of expenditure relating to core infrastructure continue to inform the planning framework of all municipalities. Consequently, municipal revenues and cash flows are expected to remain under pressure in 2014/15 and ***municipalities must adopt a conservative approach when projecting their expected revenues and cash receipts***.

In addition, municipalities should carefully consider affordability of tariff increases, especially as it relates to domestic consumers while considering the level of services versus the associated cost. Municipalities should also pay particular attention to managing revenue effectively and carefully evaluate all spending decisions.

2 Division of Revenue Bill 2014

2.1 Additional allocations to local government 2014

The 2014 Budget Review and the 2014 Division of Revenue Bill indicate that over the 2014 MTEF, R296 billion will be transferred directly to local government and a further R27.4 billion has been allocated to indirect grants over the next three years. Direct transfers to local government in 2014/15 account for 8.9 per cent of national government's non-interest allocations and when indirect transfers are included this amount rises to 9.6 per cent. An amount of R4.7 billion is added to the local government equitable share to meet the rising costs of providing municipal services and to help rural municipalities, and R1.9 billion is added to direct conditional grants, which include the municipal infrastructure, public transport network operations and integrated city development grants. A further R2 billion is added to indirect transfers, through whom national departments and public entities provide infrastructure and services on behalf of municipalities.

Local government allocations receive additional funds to address among others:

- Compensate and support municipalities with lower revenue-raising potential such as rural, local and district municipalities;
- Compensate for the rising costs of providing free basic water and electricity to poor households;
- Accelerate provision of access to clean water through bulk and reticulation projects;
- Accelerate provision of access to electricity and improving the sustainability of access through the refurbishment of key infrastructure;
- Expand the collection and use of data on the condition of municipal roads;
- Increasing the number of interns with infrastructure-related skills working in municipalities; and
- Promote more spatially integrated and efficient cities.

This means the baseline allocations to local government for the 2014/15 are R44.5 billion to the local government equitable share and R36.1 billion for conditional grants, capacity building (such as the municipal systems improvement grant and infrastructure skills development grant) and other grants (such as water services operating subsidy and energy efficiency and demand-side management grant). By 2016/17 these allocations are envisaged to have increased to R52.8 billion and R41 billion respectively.

This document is available on National Treasury's website at:

http://www.treasury.gov.za/documents/national%20budget/2014

In addition, National Treasury will send out 'allocation letters' informing each municipality of its equitable share, national conditional grants and provincial transfers (as reflected in the relevant provincial budget and gazette).

Municipalities must ensure that their tabled budgets reflect the equitable share and conditional grant allocations set out in the 2014 Division of Revenue Bill.

2.2 Changes to the 2014 Division of Revenue Bill (DoRB)

Providing greater certainty in relation to the Public Transport Infrastructure Grant

Clause 8(34) of the DoRB also requires consultation before funds for Public Transport Infrastructure projects are altered downwards by the National Treasury. This will provide certainty and protect against reductions in future budgets enabling municipalities to secure loan financing and better project management implementation.

Enhancing transparency and accountability in the management of grant funds

Clause 12(3) of the DoRB deals with the responsibilities of receiving officers of conditional grants which includes a requirement that if a grant transfer is withheld or stopped, the province or municipality must provide reasons why a grant transfer was stopped or withheld in its monthly and quarterly expenditure reporting.

Promoting more integrated cities

South African cities have grown tremendously since the end of apartheid and are considered engines of economic growth. However, in many ways their spatial development patterns continue to perpetuate the inequalities of apartheid; poor households are located on the peripheries of our cities and businesses are far from the people who work there. The City Support Programme (CSP) is working with metropolitan municipalities to ensure that their long-term development patterns and spatial form becomes both more equitable and more efficient; over time this strategy should support faster economic growth and a reduction in inequality. In support of these objectives, several new provisions have been introduced in the 2014 Division of Revenue Bill such as the introduction of clause 14 which requires ***metropolitan municipalities to draw-up and submit a Built Environment Performance Plan (BEPP)***. The BEPP is a strategic summary of the city's infrastructure programme (including grant and own revenue funded infrastructure) that must demonstrate how the city will use its infrastructure investments to change the way the city develops. Institutionalisation of the BEPP will require metropolitan municipalities to:

- Submit a Council approved BEPP that provides a strategic summary of how the infrastructure programme will be used to develop a more integrated and efficient city in terms of the spatial targeting approach of the Urban Network Strategy and associated development indicators;
- BEPPs must include projects partially or fully funded by all infrastructure grants metros receive (Urban Settlements Development Grant, Integrated National Electrification Programme Grant, Public Transport Infrastructure Grant, Neighbourhood Development Partnership Grant); and
- Transferring national officers are required to consider a city's BEPP when monitoring allocations to metros and determining future allocations. They also cannot make transfers if a BEPP is not submitted (Clause 10(9) of the DoRB).

The BEPP is intended to bridge the gap between the Integrated Development Plan and the Budget of a municipality, giving effect to Spatial Development Frameworks; a critical instrument for investment prioritisation and focus on spatial targeting and integration.

Requiring greater consultation with national transferring officers

Clause 21 explicitly requires consultation with the respective department managing a grant before National Treasury will consider approving the conversion from one type of grant to another in-year (for example converting a direct grant to an indirect grant).

Allowing funds to shift between Public Transport Grants

Clause 21(1)(b) of the DoRB provides for the shifting between capital and operating grants that fund municipal public transport systems in cities through a gazetting process. This provides greater certainty to cities in that in-year shortfalls on one aspect of the grant framework for public transport can be offset by shifting funds from another grant.

Municipal Water Infrastructure Grant

Based on the experience with the first year of the grant, approximately half of the grant totalling R3.3 billion will be a direct grant to municipalities while the remaining half will be changed to an indirect grant through which the Department of Water Affairs will implement projects in municipalities with a poor track-record on implementing projects.

Conversion of allocations

Clause 21 of the DoRB further provides for the conversion of the Municipal Infrastructure Grant (MIG) and the Urban Settlements Development Grant (USDG) from a direct grant to an indirect grant if the conversion will improve service delivery. Municipalities are therefore reminded to prioritise the eradication of the bucket system; failure to adhere to this requirement will result in the National Treasury invoking the relevant clauses of the Division of Revenue Act against Schedule 6 Grants.

Technical amendments

In addition to the various changes to the 2014 Division of Revenue Bill, there have also been technical amendments as follows:

- The objects of the Bill have been redrafted to reflect the language of section 214(1) of the Constitution, which, read with the Intergovernmental Fiscal Relations Act, 1997, requires the introduction of a Division of Revenue Bill annually;
- Changes have been made to the way financial years are referred to so as to minimise any confusion and to clarify when the national/provincial financial year is applicable and when the municipal financial year applies;
- Clauses that facilitate the stopping and reallocation of funds to a different sphere in the case that a function is assigned during the financial year have been redrafted to clarify that the normal rules and procedures for a conditional grant will apply to the transfers to the newly assigned sphere. Municipalities that are assigned the housing function must also confirm or amend the expenditure plans previously submitted by a province to the national transferring officer;
- Clarification has been included that National Treasury must set the date for any conditional grant funds that remain unspent at the end of the financial year to be returned to the National Revenue Fund; this forms part of the annual process in considering roll-overs;
- Clarification has been added that the recovery of any fruitless and wasteful expenditure in terms of the Division of Revenue Act should be done using the procedures in the Public Finance Management Act, 1999, and Municipal Finance Management Act, 2003;
- Clarification has been added that the national transferring officer (accounting officer of a national department) must sign-off the grant allocations and frameworks submitted to National Treasury for the 2015 Division of Revenue Bill and that the accounting officer may delegate the authority to sign-off these allocations; and
- Clarification has been included in clause 29 that if the documents required by that section have already been submitted in terms of the timeframes set out in the Municipal Finance Management Act, the documents do not have to be resubmitted.

3 Headline Inflation Forecasts

Municipalities must take the following macro-economic forecasts into consideration when preparing their 2014/15 budgets and MTREF –

Fiscal year	2012	2013	2014	2015	2016
	Actual	Estimate		Forecast	
Real GDP growth	2.5	1.8	2.7	3.2	3.5
CPI inflation	5.6	5.7	6.2	5.9	5.5

Source: Budget Review 2014
Note that the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

4 Revising rates, tariffs and other charges

4.1 Operating Revenue

Municipalities are reminded to refer to MFMA Circular No. 70 to ensure they abide to legislative prescriptions as contained in the MFMA and guidance in setting revenue projections. Furthermore, considering the overall economic pressures as explained in the start to this Circular, municipalities need to demonstrate how they have minimised increases in rates, tariffs and other charges through the identification of inefficiencies and the application of cost containment measures while ensuring an appropriate balance between the interests of poor households, other customers and ensuring the financial sustainability of the municipality.

National Treasury has observed that municipalities unjustifiably approve property rate and service charge tariff increases far above the 6.0 per cent upper boundary of the inflation target; in some instances municipalities have increased annual tariffs in excess of 100 per cent in a single financial year. For this reason ***municipalities must justify and substantiate in their budget documentation (budget narrative) all increases in excess of the 6.0 per cent*** upper boundary of the South African Reserve Bank's inflation target. If municipalities continue to act in this manner the National Treasury will have no other option but to set upper limits of tariff increases for property rates and service charges to which municipalities will have to conform.

4.2 NERSA's process to approve electricity tariffs

Municipalities should have submitted tariff increase applications from November 2013 aligned to the requirements of section 43 of the MFMA and subsequently NERSA will endeavour to finalise and complete all municipal tariff applications by 15 March 2014. In this regard, municipalities were consistently reminded to submit all outstanding D-forms to NERSA as a matter of urgency as the deadline for submission was 30 October 2013. NERSA will not be in a position to evaluate municipal tariff applications in the absence of complete D-forms. It is important that municipalities and NERSA work together to ensure that the process of approving electricity tariffs does not disrupt the process of compiling municipal budgets or compromise community consultations on the budget.

Considering the above legislative requirements, NERSA approved and communicated the municipal electricity tariff guideline increase on 20 November 2013. NERSA also held numerous provincial workshops and individual engagements with municipalities in assisting with the completion of the Distribution forms (D-forms), which is a crucial part of a tariff review document.

In spite of all the efforts taken by NERSA, there have only been a total of 34 applications received as at 13 February 2014 from municipalities which constitutes only 18 per cent of the licensees. The lack of collaboration from municipalities will therefore inhibit NERSA from achieving the 15 March deadline. In this regard, ***municipalities must urgently submit their tariff application together with the accurately and comprehensively completed D-forms to NERSA.***

NERSA has confirmed that they will assess and approve the submitted tariff applications as promptly as possible. However, the lack of cooperation on the part of municipalities has created a bottleneck in the system and will inevitably result in delays. Municipalities are reminded that the tariff application processes as established and institutionalised by NERSA is not voluntary and municipalities must ensure compliance.

4.3 Eskom bulk tariff increases

Municipalities are advised to structure their 2014/15 electricity tariffs based on the approved **7.39 per cent** NERSA guideline tariff increase and provide for an **8.06 per cent** increase in the cost of bulk purchases for the tabled 2014/15 budgets and MTREF. In this regard municipalities are once again urged to examine the cost structure of their electricity undertakings and apply to NERSA for electricity tariff increases that are cost reflective and ensure continued financial sustainability.

5 Funding choices and management issues

5.1 Remuneration of councillors

Municipalities are advised to budget for the actual costs approved in line with the latest Public Officer Bearers Act issued in December 2013 inclusive with the provision of an increase equal to the estimated CPI inflation over the MTEF.

5.2 Employee related costs

Municipalities must take into account the multi-year Salary and Wage Collective Agreement for the period 1 July 2012 to 30 June 2015. The agreement provides for a wage increase based on the average CPI for the period 1 February 2013 until 31 January 2014, plus 1 per cent for 2014/15 financial year (with effect of 1 July 2014).

The average CPI for the period February 2013 to 31 January 2014 is 5.79 per cent which compares well to the estimate of 5.9 per cent for 2013 as provided for in the 2013 Medium Term Budget Policy Statement. Municipalities are therefore advised to provide for increases related to salaries and wages as follows:

2014/15 Financial Year – 6.79 per cent (5.79 per cent plus 1 per cent)
2015/16 Financial Year – 6.40 per cent (5.40 per cent plus 1 per cent)
2016/17 Financial Year – 6.40 per cent (5.40 per cent plus 1 per cent)

It is recommended that the projected inflation forecast plus one per cent be applied to the 2015/16 and 2016/2017 financial years in the absence of a collective Salary and Wage agreement.

5.3 Cost containment measures

In MFMA Circular No. 70 municipalities were strongly advised to take note of the Cabinet resolution of 23 October 2013 by which all national and provincial departments, constitutional institutions and all public entities are required to implement cost containment measures with effect of January 2014. The cost containment measures must be implemented to eliminate waste, reprioritise spending and ensure savings on six focus areas namely, consultancy fees, no credit cards, travel and related costs, advertising, catering and event costs as well as costs for accommodation. Municipalities were subsequently strongly urged to take note of the cost containment measures as approved by Cabinet and align their budgeting policies to these guidelines to the maximum extent possible.

Although it's acknowledged that local government is autonomous in its strategy formulation (IDP) and setting of budget appropriations, local government remains a sphere of government and must therefore align itself to the maximum extent possible to that of national and provincial government. In this regard in terms of section 62(1) of the MFMA the accounting officer of the municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure:

- That the resources of the municipality are used effectively, efficiently and economically;
- That full and proper records of the financial affairs of the municipality are kept in accordance with any prescribed norms and standards;
- That the municipality has and maintains effective, efficient and transparent systems of financial and risk management and internal control; and of internal audit operating in accordance with any prescribed norms and standards; and
- That unauthorised, irregular or fruitless and wasteful expenditure and other losses are prevented.

It's within the spirit of cooperative governance and intergovernmental relations that all accounting officers take note of the cost containment measures and adopt similar measures as part of their municipal budgeting processes. In this regard, previous MFMA Circulars provide guidance as to what is considered as non-priority spending. As part of the annual 2013/14 and 2014/15 audit process the Auditor General will be required to verify if municipalities have adhered to the Cabinet Decision with regard to this matter.

5.4 Achieving value for money and improved outcomes

The 2014 Budget aims to improve the quality of public services by achieving better outcomes within the current fiscal envelope. If resources are wasted or diverted, the potential outcomes are diminished and so is the case for increased resource allocation. In ensuring value for money through improved outcomes there are various initiatives underway, including:

- Several spending reviews are under way, conducted jointly by the National Treasury and the Department of Performance Monitoring and Evaluation. The reviews aim to provide greater understanding of performance and value for money in areas such as housing, education and industrial policy;
- Similar spending reviews have been conducted in provincial government, and suggest a range of efficiency improvements that can enhance value for money; and
- As part of efforts to combat waste, government issued the cost containment instructions in January 2014.

5.5 2014 National Elections

In terms of Government Notice R.145 of 2014, Government Gazette No 37387, the date of the election of the National Assembly and the election of Provincial Legislatures will be held on 7 May 2014.

Municipalities are reminded that the pending elections are for the sole purpose of electing the National Assembly and Provincial Legislatures; subsequently there is no impact on municipalities and hence all municipalities must refrain from making any contribution, be that monetary or in kind to any political party.

In terms of Section 236 of the Constitution funding is provided to political parties participating in national and provincial legislatures on an equitable and proportional basis; this Fund is controlled and managed by the Independent Electoral Commission. Any municipality that is found to have contributed to the national and provincial election process, be that directly or in kind, will be in direct contravention of legislation and subsequently the associated expenditure will have to be dealt with as unauthorised and irregular.

In addition, it has come to the attention of National Treasury that prior to a national, provincial or local government election some municipalities cease debt collection and credit control measures; this done to win public support prior to the election. Not only is this practice completely irresponsible, it also jeopardises the financial sustainability of the municipality, and is outside the policy framework governing the municipality. A debt collection and credit control policy is a resolution of the municipal council and only through that resolution being rescinded by the municipal council can the debt collection and credit control measures be suspended. ***Hence, no municipality is allowed to suspend debt collection and credit control measures prior to the National Elections.*** Accounting officers need to take note that if a municipality is found to have suspended their debt collection and credit control measures, this action will be considered a serious violation of the MFMA in that it constitutes an act of financial misconduct and the necessary action will be taken by National Treasury. With municipal elections national and provincial government respect the autonomy of the process and demonstrate a level of consideration; the same is expected from municipalities during the National Elections.

5.6 Tabling a surplus budget

National Treasury has consistently urged municipalities to table and adopt a surplus operating statement of financial performance. Through the in-year reporting framework it has been observed that a direct correlation exists between municipalities that adopt a deficit position on the statement of financial performance and that of cash and liquidity challenges. In addition, many municipalities are increasingly becoming dependent on grants to fund their budgets as no operating surpluses are generated to supplement the capital programme. Consequently ***all municipalities are required to adopt a surplus position on the statement of financial performance with the 2014/15 MTREF budget***.

5.7 Capital expenditure – Internally generated funds: Capital Replacement Reserve

Municipalities are required to supplement their capital expenditures from own funds through the application of the Capital Replacement Reserve (CRR) and current year surpluses; this is considered a prudent and supported principle in supplementing the overall capital programme in funding new infrastructure and renewing aging assets. Notwithstanding the importance of supplementing the capital programme from own funding, many municipalities provide funding appropriations from own internally generated funds without the necessary cash backing. This directly implies that the capital programme is unfunded and will inevitably result in cash and liquidity challenges for the municipality. Municipalities must ensure internally generated funds appropriated to the capital programme is adequately cash backed if the funding source is the CRR or that the current year surpluses will realistically realise.

5.8 Service standards

The setting of service standards is an integral part of the service delivery value chain. It provides transparency in understanding performance indicators and hence strengthens the entire performance management system. In addition it ensures accountability on the part of the officials responsible for providing the service.

Local government is mostly classified in the service delivery and governance category and as such needs to be clear on what the public at large can expect as a service delivery standard. Rate payers must be placed in a position by which they are able to measure the service outputs against the predetermined service standards. This also serves as a performance rating instrument at an organisational and individual level. It is for this reason that a municipality must adopt services standards as part of their strategic objectives and report on the achievements. All municipalities are required to formulate service standards by the end of January 2015 which must form part of the 2015/16 draft MTREF budget documentation. In addition, the service standards need to be tabled before the municipal council for formal

adoption. The service standards must at a minimum incorporate the administrative, technical, and economic development categories of the municipality. The following can be used as a guide in the development of these service standards:

- Administrative service standards
  - o Turnaround time in dealing with correspondence (electronically or other) received.
  - o Turnaround time in opening a consumer account.
- Technical service standards
  - o Turnaround time in dealing with reported incidents (water leakage, pothole, etc.).
  - o Turnaround time in restoring water and electricity connectivity.
- Economic development service standards
  - o Turnaround time in processing rezoning applications.
  - o Turnaround time in processing building plans.
  - o Turnaround time in processing special business applications.

While its acknowledge that 'a one size fits all approach' is not feasible and that service standards will differ between municipalities. Notwithstanding, all municipalities need to proceed with the process of developing service standards to be approved by the municipal council.

5.9 Water security versus the developmental objective of local government

Water is a scarce resource and proactive measures need to be implemented by all municipalities in ensuring the management of this resource. This should however not impede municipalities in pursuing a developmental agenda aimed at stimulating local economic growth. In mitigating against this imminent risk, the Department of Water Affairs developed strategies and issued reduction targets in water consumption patterns of municipalities; the target date for achieving these predetermined reductions is 2014. Although some progress has been made by certain metropolitan municipalities in reducing consumption levels, the overall target has not been achieved. Municipalities need to ensure that strategies are in place to reduce overall water consumption including proactively managing non-revenue water. The Department of Water Affairs has finalised a report in this regard and the Minister will release the findings in due course.

5.10 Intergovernmental relationship between district and local municipalities

The role, purpose and mandate (power and functions) of district municipalities in relation to local municipalities are clearly defined in the Constitution. The current perception is that district municipalities don't serve any purpose and don't add value to broader service delivery outcomes in that they are a duplication of the functions undertaken by local government. This perception has been created by a blurring of the roles and responsibilities by these municipalities.

District municipalities are reminded that the grant framework and sharing of nationally raised revenue is based and informed by the actual allocation of functions such as the water function. If a district municipality has devolved the water function to the local municipalities within its area of jurisdiction it needs to ensure it provides for the transfer of a portion of the equitable share to the local municipalities actually performing the function through the district's budget process. The equitable share is gazetted as a transfer to the district and does not take into consideration internal arrangements and agreements between district and local municipalities.

Being highly grant dependent to fund operations district municipalities have started implying that the fiscal framework (grant framework) does not adequately fund their operations and directly contributes to imputed service delivery performance. It needs to be noted that National Treasury has in the past observed district municipalities spending excessively on new administrative buildings and luxurious office furnishings. In addition, excessive spending on vehicles, travelling and subsistence and over bloated remuneration structures has also been observed. District municipalities are reminded that they need to perform a support function to local municipalities and in doing so prioritise their budget appropriations accordingly and align to the national and provincial objectives in executing their mandate.

District municipalities are once again requested to ensure that they utilise grant funding in accordance with the national objectives and to ensure that grant funding reaches targeted focus areas.

National Treasury in consultation with the Department of Cooperative Governance will be reviewing the powers and functions of district municipalities in relation to the powers and functions of local municipalities; this will include a review of the intergovernmental fiscal framework.

5.11 The Municipal Regulation on a Standard Chart of Accounts (SCOA)

The publication of the draft Municipal Regulation on a Standard Chart of Accounts in September 2013 informed the formal consultation sessions held with representatives from municipalities and invitees from various stakeholders. Comments were invited, summarised in a register, discussed in detail by a workgroup consisting of senior officials from the National Treasury and appropriate comments and actions formulated. These inputs, among others, will inform SCOA Version 5 that will be made available with the final SCOA Regulation.

National Treasury would like to urge the management of municipalities to prioritise the preparation for implementation as a focus area for this budget planning period and the periods to follow to ensure that sufficient resources are available for this critical project. Implementation of a project of this nature, scope and resource allocation needs to become a strategic objective of the municipal council to ensure successful implementation.

The principles of SCOA are ensconced in Version 4 (available on the National Treasury website) of the classification framework and endeavours by the municipality to prepare for implementation should not be limited by the pending finalisation of SCOA. Immediate attention is required to bring the municipality on track for SCOA implementation and subsequent reporting in terms of this classification framework.

The Municipal Regulation on a Standard Chart of Accounts is in its final stages and will be gazetted by the Minister of Finance in due course. A follow-up MFMA Circular will be issued in guiding municipalities, with among others, the change management process and implementation phase of the SCOA.

5.12 Budgeting for the pending demarcation of various municipal boundaries

The Demarcation Board recently published proposed changes to municipal boundaries including the merging of various municipalities. Although it’s acknowledged that any municipal boundary changes and incorporation of municipalities will have an impact on the municipal planning and budgeting processes, municipalities must maintain the status quo and budget as if it’s business as usual; this includes providing for revenue appropriations as per the gazetted DoRA. Further guidance will be provided to affected municipalities as the process unfolds.

6 Conditional transfers to municipalities

Section 214 of the Constitution provides for national government to transfer resources to municipalities in terms of the annual Division of Revenue Act (DoRA) to assist them in exercising their powers and performing their functions. These allocations are announced annually in the national budget. Transfers to municipalities from national government are supplemented with transfers from provincial government. Further, transfers are also made between district municipalities and local municipalities.

The DoRA provides for funds to be allocated in different 'schedules'. Each of the schedules provide for grants of a particular type as follows:

Schedule 1		Equitable division of revenue raised nationally among the three spheres of government
Schedule 2		Determination of each province's equitable share of the provincial sphere's share of revenue raised nationally (as a direct charge against the National Revenue Fund)
Schedule 3		Determination of each municipality's equitable share of the local government sphere's share of revenue raised nationally
Schedule 4	Part A	Allocations to provinces to supplement the funding of programmes or functions funded from provincial budgets
	Part B	Allocations to municipalities to supplement the funding of programmes or functions funded from municipal budgets
Schedule 5	Part A	Specific purpose allocations to provinces
	Part B	Specific purpose allocations to municipalities
Schedule 6	Part A	Allocations-in-kind to provinces for designated special programmes
	Part B	Allocations-in-kind to municipalities for designated special programmes
Schedule 7	Part A	Allocations to provinces for immediate disaster response
	Part B	Allocations to municipalities for immediate disaster response

It is important that the transfers applicable to municipalities are made transparently, and properly captured in municipalities' budgets. In this regard, regulation 10 of the *Municipal Budget and Reporting Regulations* provides guidance on when municipalities should reflect a transfer or donation in their budgets. Note that promises of funds that do not meet the requirements set out in regulation 10 must not be included in the municipality's budget.

Municipalities are advised not to provide for transfers from national or provincial departments that are not gazetted in terms of the 2014 Division of Revenue Act (once enacted) or the relevant provincial budget, or that are not related to a properly approved agency agreement. Such ad hoc transfers are very often unauthorised expenditure at the national and provincial level, and are invariably related to fiscal dumping.

Also note that grants-in-kind (e.g. capital assets transferred by a district to a local municipality) need to be budgeted for as a 'transfer or grant' on Table A4 by the district municipality (and not on their Table A5 Capital Budget – since the expenditure does not get capitalised), and as a 'contributed asset' on Table A4 by the local municipality, and from there directly on Table A6 Budget Financial Position.

In support of regulation 10 of the *Municipal Budget and Reporting Regulations*, the 2014 Division of Revenue Bill provides that –

1. In terms of section 16, National Treasury is required to publish in the *Government Gazette* the allocations and indicative allocations for all national grants to municipalities;
2. In terms of section 30, each provincial treasury is required to publish in the *Government Gazette* the allocations and indicative allocations per municipality for every allocation to be made by the province to municipalities from the province's own funds; and
3. In terms of section 29, each category C municipality must indicate in its budget all allocations from its equitable share and conditional allocations to be transferred to each category B municipality within the category C municipality's area of jurisdiction.

The Government Gazette reflecting the allocations and indicative allocations for all national grants to municipalities will be available within 14 days of the 2014 Division of Revenue Act being signed into law at the following address:

http://www.treasury.gov.za/legislation/bills/2014/Default.aspx

In addition, National Treasury publishes a payment schedule that sets out exactly when the equitable share and national conditional grant funds are to be transferred to municipalities. This will be available at:

http://mfma.treasury.gov.za/Media_Releases/Municipal%20Payment%20Schedule/Pages/default.aspx

6.1 Timing of municipal conditional grant transfers

In order to facilitate synchronisation of the national / provincial financial year (1 April to 31 March) with the municipal financial year (1 July to 30 June), the 2014 Division of Revenue Bill requires that all equitable share and Schedule 4 and 5 conditional allocations to municipalities must be transferred to municipalities within the period 1 July 2014 to 31 March 2015. Municipalities must not accept any equitable share, Schedule 4 and Schedule 5 transfers from national or provincial departments outside of these timeframes.

National and provincial departments are also advised to only transfer grant funds and to only make agency payments to municipalities within the period 1 July 2014 to 31 March 2015. This is to ensure the municipality is able to include such funds on its budget for 2014/15 and to ensure that reporting on the use of the funds is properly aligned across the national, provincial and municipal financial years.

6.2 Payment schedule for transfers

National Treasury has instituted an automated payment system for transfers to municipalities in order to ensure appropriate safety checks are put in place.

Section 23 of the 2014 Division of Revenue Bill requires transfers to municipalities to be made as per the approved payment schedule published by National Treasury. Through this system, any transfers not in line with the payment schedule will be rejected. In addition, if the payment *details of the municipality are not up-to-date the transfers will also be rejected.*

6.3 Provincial payment schedules

The payment schedules that provincial treasuries are required to submit to National Treasury in terms of section 30(5) of the 2014 Division of Revenue Bill will be published on National Treasury's website, along with the national payment schedule.

6.4 Responsibilities of transferring and receiving authorities

The legal obligations placed on transferring and receiving officers in terms of the 2014 Division of Revenue Bill are very similar to previous requirements. National Treasury intends ensuring strict compliance in order to improve spending levels, and the quality of information relating to the management of conditional grants.

Municipalities are again reminded that compliance with the annual Division of Revenue Act is the responsibility of the municipal manager as the “receiving officer”. The municipal manager is responsible for, among other things, the tabling of monthly reports in council on whether or not the municipality is complying with the Division of Revenue Act. He/she is also responsible for reporting on any delays in the transfer or the withholding of funds. Failure on the part of a municipal manager to comply with the Act will have financial implications for the municipality as it will lead to the municipality losing revenue when funds are stopped and/or reallocated.

Where the municipality is unable to comply, or requires an extension, the municipal manager must apply to the National Treasury and provide comprehensive motivation for the non-compliance.

6.5 Unspent conditional grant funds for 2013/14

To bring legal certainty to the process of managing unspent conditional grant funds, section 21 of the 2013 Division of Revenue Act contains all provisions relating to the treatment of unspent conditional grant funding.

The process to ensure the return of unspent conditional grants for the 2013/14 financial year will be managed in accordance with section 21 of the Division of Revenue Act. In addition to the previous MFMA circulars, the following practical arrangements will apply –

Step 1: Municipalities must submit their June 2014 conditional grant expenditure reports according to section 71 of MFMA reflecting all accrued expenditure on conditional grants.

Step 2: When preparing their annual financial statements a municipality must determine what portion of each national conditional allocation it received remained unspent as at 30 June 2014. These amounts MUST exclude all interest earned on conditional grants and all VAT related to conditional grant spending that has been *reclaimed from SARS*, which must be disclosed separately.

Step 3: If the receiving officer wants to motivate in terms of section 21(2) of the Division of Revenue Act 2013 that the funds are committed to identifiable projects or wants to propose an alternative payment method or schedule, the required information must be submitted to National Treasury by 29 August 2014. ***National Treasury will not consider any rollover requests that are incomplete (see item 7.6 below) or that are received after this deadline.***

Step 4: National Treasury will confirm in writing whether or not the municipality may retain as a rollover any of the unspent funds because they are committed to identifiable projects or whether it has agreed to any alternative payment methods or schedules by 1 October 2014.

Step 5: A municipality must return the remaining unspent conditional grant funds that are not subject of a specific repayment agreement with National Treasury to the National Revenue Fund by **21 October 2014**. Failure to return these unspent funds by this date will constitute financial misconduct in terms of section 34 of the Division of Revenue Act.

Step 6: Any unspent conditional grant funds that should have, but hasn’t been repaid to the National Revenue Fund by 21 October 2014 will be offset against the municipality’s November 2014 equitable share allocation.

All the calculations of the amounts to be surrendered to the National Revenue Fund will be audited by the Auditor-General.

6.6 Criteria for the rollover of conditional grant funds

Municipalities may not rollover unspent conditional grant spending in terms of section 28(2)(e) of the MFMA (read together with regulation 23(5) of the Municipal Budget and Reporting Regulations) because they are national/provincial funds. The applicable rollover process is then given effect through the municipal adjustments budget in January/February each year for all the cash/transfers that had already been transferred to the bank accounts of municipalities prior to the end of the financial year. In this regard refer to MFMA Budget Circular No. 51 for more information.

Section 21 of the 2013 Division of Revenue Act requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 21(2) of the Division of Revenue Act, municipalities must supply National Treasury with the following information –

1. A formal letter addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2013 of DoRA;
2. List of all the projects that are linked to the unspent conditional grants;
3. Evidence that work on each of the projects has commenced, namely either of the following:
    a. Proof that the project tender was published and the period for tender submissions closed before 30 June; or
    b. Proof that a contract for delivery of the project was signed before 30 June.
4. A progress report on the state of implementation of each of the projects;
5. The amount of funds committed to each project, and the conditional allocation from which the funds come;
6. An indication of the time-period within which the funds are to be spent; and
7. Proof that the Chief Financial Officer is permanently appointed. ***No rollover requests will be considered for municipalities with vacant or acting chief financial officers***.

If any of the above information is not provided or the application is received by National Treasury after 29 August 2014, the application will be declined.

In addition, National Treasury will also take into account the following information when assessing rollover applications, and reserves the right to decline an application if there is non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in sections 71 and 72 of the MFMA and section 12 of the 2014 DoRA, including the municipal manager and chief financial officer signing-off on the information sent to National Treasury;
2. Submission of the pre-audit Annual Financial Statements information to National Treasury by 29 August 2014;
3. Accurate disclosure of grant performance in the 2013/14 pre-audit Annual Financial Statements;
4. Cash available in the bank as at 30 June 2014 to finance the roll-over request; and

5. Incorporation of the Appropriation Statement (discussed in point 6.7 below) as part of the pre-audit Annual Financial Statements.

When approving any rollover requests, National Treasury will use the latest conditional grant expenditure information available at the time, which in this instance is likely to be the disclosure of grant performance in the 2013/14 pre-audit Annual Financial Statements which must to be concluded by 31 August 2014.

Similarly to the above mentioned rollover process and in accordance with section 22(3)(b) of Division of Revenue Act, Provincial Treasuries are encouraged to institute measures and criteria for the rollover of conditional grant funds that municipalities receive from provincial departments.

6.7 Appropriation statement (Reconciliation: Budget and in-year performance)

In terms of GRAP 24 (Presentation of budget information in AFS) municipalities are required to present their original and adjusted budgets against the actual outcome in the annual financial statements; this is considered an appropriation statement. This statement is subject to auditing and accordingly supporting documentation would be required to substantiate the compilation of this statement. All municipalities were required to compile an appropriation statement with the 2012/13 AFS.

Many municipalities neglected to compile the appropriation as part of their 2012/13 AFS. National Treasury considered this non-compliance in a serious light and going forward the incorporation of an appropriation statement in the AFS will form part of the ***evaluation criteria in considering and approving conditional grant roll overs. In the absence of an appropriation statement National Treasury will not favourable consider conditional grant roll over applications.***

6.8 Reporting and accounting for municipal approved conditional grant roll-overs

A municipality must report separately on the spending of conditional grant funds that are rolled over. National Treasury has provided a separate reporting template to facilitate this. This template must be submitted together with the normal template for reporting conditional grant spending for the current year. The template is customised per municipality and must be requested by e-mail: lgdataqueries@treasury.gov.za.

7 The Municipal Budget and Reporting Regulations

National Treasury has released Version 2.6 of Schedule A1 (the Excel Formats). This version incorporates minor changes as communicated in MFMA Circular No. 70. Therefore ALL municipalities MUST use this version for the preparation of their 2014/15 Budget and MTREF.

Download Version 2.6 of Schedule A1 by clicking HERE

The Municipal Budget and Reporting Regulations are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver services by facilitating improved financial sustainability and better medium term planning. The regulations, formats and associated guides etc. are available on National Treasury's website at:

http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx

All municipalities must prepare budgets in accordance with the regulations
Municipalities are reminded that the regulations apply to all municipalities and municipal entities as from 1 July 2009.

All municipalities and municipal entities must prepare annual budgets, adjustments budget and in-year reports for the 2014/15 financial year in accordance with the Municipal Budget and Reporting Regulations. In this regard, municipalities must comply with both:

- The formats set out in the Schedules to the Municipal Budget and Reporting Regulations;
- Ensuring Table A1 to A10 of the Municipal Budget and Reporting Regulations are accurately completed and specifically adopted by the municipal council;
- That supporting tables SA1 to SA37 are comprehensively and accurately completed and tabled before municipal council as part of the budget adoption process; and
- That the budget document (including the above mentioned tables) is supported by clear and concise narratives explaining the budget. It needs to be noted that the budget is an expression of the policy intent (IDP and strategic objectives) of the municipality and needs to be supported by clear narratives explaining the actual objectives over the Medium-term Revenue and Expenditure Framework. In this regard National Treasury issued the 'Dummy Budget Guide' to assist municipalities in compiling their MTREF budgets. Municipalities are urged to refer to the 'Dummy Budget Guide' which can be accessed at:

  http://mfma.treasury.gov.za/Guidelines/Pages/DummyBudgetGuide.aspx

If a municipality fails to prepare its budget, adjustments budget and in-year reports in accordance with the relevant formats, actions the National Treasury will take include:

- The municipality will be required to **resubmit their MTREF Budget documentation** in the regulated format by a date determined by the National Treasury to the municipal council for adoption;
- The municipality's non-compliance with the required formats will be reported to the Auditor-General; and
- A list of municipalities that fail to comply with the required formats will be tabled in Parliament and the provincial legislatures.

If you require advice with the compilation of your budgets, the budget documents or Schedule A1 please direct your enquiries as follows:

	Responsible NT officials	**Tel. No.**	**Email**
Eastern Cape	Templeton Phogole Matjatji Mashoeshoe	012-315 5044 012-315 6567	Templeton.Phogole@treasury.gov.za Matjatji.Mashoeshoe@treasury.gov.za
Free State	Vincent Malepa Kgomotso Baloyi	012-315 5539 012-315 5866	Vincent.Malepa@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za
Gauteng	Nozipho Molikoe Nomxolisi Mawulana	012-395 5662 012-315 5460	Nozipho.Molikoe@treasury.gov.za Nomxolisi.Mawulana@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi Johan Botha Walter Munyai	012-315 5936 012-315 5171 012-395 6793	Bernard.Mokgabodi@treasury.gov.za Johan.Botha@treasury.gov.za Walter.Munyai@treasury.gov.za
Limpopo	Una Rautenbach Sifiso Mabaso	012-315 5700 012-315 5952	Una.Rautenbach@treasury.gov.za Sifiso.Mabaso@treasury.gov.za

Mpumalanga	Jordan Maja Anthony Moseki	012-315 5663 012-315 5174	Jordan.Maja@treasury.gov.za Anthony.Moseki@treasury.gov.za
Northern Cape	Willem Voigt Mandla Gilimani	012-315 5830 012-315 5807	Willem.Voigt@treasury.gov.za Mandla.Gilimani@treasury.gov.za
North West	Sadesh Ramjathan Kgothatso Matlala	012-315 5101 012-315 5005	Sadesh.Ramjathan@treasury.gov.za Kgothatso.Matlala@treasury.gov.za
Western Cape	Vuyo Mbunge Kevin Bell	012-315 5661 012-315 5725	Vuyo.Mbunge@treasury.gov.za Kevin.Bell@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

National Treasury, working with the provincial treasuries, will carry out a compliance check and where municipalities have not provided complete information, the budgets will be referred back to the municipalities, and an appropriate letter will be addressed to the Mayor and municipal manager. Municipal managers are reminded that the annual budget must be accompanied by a 'quality certificate' in accordance with the format set out in item 31 of Schedule A in the Municipal Budget and Reporting Regulations. The National Treasury would like to stress that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, ***those municipalities will be required to go back the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.***

Municipalities with municipal entities are once again reminded that they need to produce consolidated budgets and in-year reports for both the parent entity and entity in that they need to produce:

- An annual budget, adjustment budget and monthly financial statements for the parent municipality in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial statements for the parent municipality and all its municipal entities in the relevant formats.

In addition, the A Schedule that the municipality submits to National Treasury must be the consolidated budget for the municipality (plus entities) and not the budget of the parent municipality.

This is to ensure that there is consistency of reporting both across municipalities, but also in respect of the individual municipalities with municipal entities.

7.1 Budget compliance and benchmarking processes

National Treasury and the provincial treasuries will again assess all the municipalities' tabled budgets against the Compliance Checklist. Where there is substantial non-compliance municipalities will be required to re-table their budgets in council as discussed above, otherwise municipalities will be expected to make the necessary improvements prior to tabling the budget for approval by 1 June 2014.

In addition, the National Treasury and provincial treasuries will be conducting benchmark budget hearings on the municipalities' tabled budgets during April and early May 2014 to assess whether the budgets are realistic, sustainable and relevant, and the extent to which they are funded in accordance with the requirements of the MFMA. In this regard, National Treasury will communicate further with the non-delegated municipalities, while the provincial treasuries will communicate with their respective delegated municipalities.

Municipalities are reminded that the Municipal Budget and Reporting Regulations provide not only for the technical framework for municipal budgets but also for minimum requirements in terms of the structure of the budget document, including narratives in support of the budget tables. It has come to the attention of the National Treasury that certain municipalities table their annual budgets (MTREF's) in formats other than that of the prescriptions contained in the MBRR. Tabling and adopting a municipal budget (MTREF) in a format other than that of the MBRR constitutes gross financial negligence on the part of the municipality and is outside the legislative framework.

For all practical purposes, a municipal budget that is tabled and adopted by a municipal council in any other format than the prescriptions of the MBRR does not legally constitute a municipal budget.

As part of the budget compliance and benchmarking processes to be undertaken by both the National Treasury and respective provincial treasuries compliance verification will include:

- Level of compliance to the Municipal Budget and Reporting Regulations;
- Verification of the format in which the 2014/15 MTREF budget was tabled in the municipal council. This will include proof of a council resolution in support of the tabled 2014/15 MTREF budget (Schedule A of the MBRR); and
- Budget document that includes narratives to the prescribed table of content and budget tables covering at least Tables A1 to A10.

With regard to Schedule A of the MBRR, municipalities are strongly advised to specifically pay attention and ensure that the following tables are accurately completed with relevant information as National Treasury and provincial treasuries will be undertaking detailed analysis:

- Table A10 – Consolidated basic service delivery information. Municipalities must ensure that information provided includes, among others:
  - Household service targets for water, sanitation, electricity and refuse;
  - Number of households receiving free basic services it relates to each service;
  - Cost of free basic services provided;
  - Highest level of free basis services provided by the municipality; and
  - Revenue cost of free basic services provided.
- Table SA36 – Consolidated detailed capital budget. Municipalities must ensure that this tables is comprehensively completed, reconciles back to Table A5 (Consolidated capital expenditure) and provides for the GPS coordinates of individual projects.

The above information is critical for, among others, policy formulation at all spheres of government and the information is routinely required by the Presidency (Department of Performance Monitoring and Evaluation).

7.2 Certification that budget is correctly captured

Once the municipal council has adopted the municipal budget in the format of Schedule A the relevant portions of the budgets reflected in Tables A1 to A10 need to be captured on the municipality's financial system so that the municipality can manage its revenue and expenditure against the adopted budget. It has come to National Treasury's attention that many municipalities do not capture their adopted budgets on their financial system, and even those that do, do not 'lock' the adopted budget – meaning that the budget reflected on the system can be changed at any time without following due process.

To eliminate this bad practice, National Treasury hereby requests the accounting officer of each municipality in terms of the section 74 of the MFMA to provide a signed certificate by no later than 15 July 2014 certifying that:

1. The adopted annual budget has been captured on the municipality's financial system, and that there is complete agreement between the budget on the system and the budget adopted by council;
2. That the adopted annual budget on the municipality's financial system is locked; and
3. That the municipality has in place controls to ensure that the budget captured on the financial system can only be changed in accordance with:
   a. a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
   b. an Adjustments Budget approved by council.

A template of the certificate is available on National Treasury' website at:

http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx

8 Budget process and submissions for the 2014/15 MTREF

Over the past number of years there have been significant improvements in municipal budget processes. Municipalities are encouraged to continue their efforts to improve their budget processes based on all previous guidance provided and the Municipal Budget and Reporting Regulations. Municipalities are reminded that the IDP review process and the budget process should be combined into a single process.

8.1 Submitting budget documentation and schedules for 2014/15

To facilitate oversight of compliance with Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that ***immediately*** after an annual budget is tabled in a municipal council it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. So if the annual budget is table to council on 31 March 2014, the final date of submission of the electronic budget documents is **Tuesday, 1 April 2014**. Hard copies must be received by no later than **Wednesday, 9 April 2014** including a council resolution in support of the tabled budget; and
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted ***within ten working days*** after the council has approved the annual budget. So if the council only approves the annual budget on 30 June 2014, the final date for such a submission is **Monday, 14 July 2014**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and all the supporting tables (SA1 – SA37) and prescribed minimum narrative information in both printed and electronic format;
- the draft service delivery and budget implementation plan in both printed and electronic format; and
- in the case of approved budgets, the council resolution.

As it relates to the hard copies of the budget document to be sent to the national and provincial treasuries, no budget document will be accepted if each page of the budget document (including schedules) are not formally stamped and signed by the secretariat responsible for ensuring accurate records of council decisions.

Municipalities are required to send electronic versions to lgdocuments@treasury.gov.za.

In the event that the file size exceeds 4 MB then please send it to lgbigfiles@gmail.com and notify the Local Government Database team via an e-mail (excluding the attachment) that the budget was submitted to the big files account.

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents
Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents
Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

After receiving tabled budgets, National Treasury and provincial treasuries will complete a compliance checklist. This checklist will indicate the level of compliance to the Municipal Budget and Reporting Regulations. A copy of the checklist will be sent to the municipality in order to facilitate improvements in the quality of tabled and approved budgets. Please review the municipality's performance last year, and ensure that the gaps are addressed.

8.2 Budget reform returns to the Local Government Database for publication

For publication purposes, municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. *The old formats **may not** be used to submit 2014/15 budget information*. All municipalities must migrate to using the aligned version of the electronic returns. All returns are to be sent to lgdatabase@treasury.gov.za.

Returns for the 2014/15 budget must be submitted to the Local Government Database by **25 July 2014**.

The electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

8.3 Publication of budgets on municipal websites

In terms of section 75 of the MFMA all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

8.4 Publication of municipal budgets on the National Treasury website

National Treasury publishes all the approved municipal budgets on its website. However, before publishing National Treasury verifies the correctness of the information submitted by municipalities by comparing the following three sources of information:

1. The Approved Budget, which is the municipality's budget in the format of Schedule A as approved by council (hard copy).
2. Schedule A1, which is the electronic version of the budget Tables A1 to A10, and supporting tables.

3. The Database budgets, which is the municipal budget generated from the information the municipality submits in the Budget Reform Returns.

The information in the Schedule A1 and the Database budget returns **MUST** reconcile with the Approved Budget as this is the budget that council has adopted and is therefore the legal basis for all revenue collection and expenditure activities within the municipality.

While only **149 municipalities** managed to achieve this reconciliation in the 2012/13 financial year, **206 municipal budgets** were aligned in the 2013/14 financial year. Efforts will continue to ensure all municipalities meet requirements and further improve the quality of budget information.

This process of ensuring these three sources of budget information reconcile is referred to as the Budget Verification Process. Municipalities must ensure that all these three sources of information are aligned upon finalising their budgets, and when submitting their budget information to the National Treasury and provincial treasuries. The National Treasury and provincial treasuries will again check for this alignment before publishing the municipal budgets in October 2014.

Municipalities are reminded that the provision of incorrect or misleading information in any document required in terms of the Act constitutes an act of financial misconduct in terms of Section 171(1)(c) of the MFMA. In addition, National Treasury reserves the right to invoke section 38 of the MFMA and withhold a municipality's equitable share if a serious or persistent breach of the measures established in terms of Section 216(1) of the Constitution is committed.

All relevant documents mentioned in this circular are available on the National Treasury website, http://mfma.treasury.gov.za/Pages/Default.aspx. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

9 General

9.1 Section 71- Consumer collection rates versus actual cash flow

Various municipalities do not have financial systems in place to report accurately to National Treasury on the breakdown of cash receipts and billings on property rates and individual service charges. It was found that collections are reported in aggregate for property rates and service charges and subsequently equally apportioned to property rates and service charges. In addition, many municipalities consistently report a collection rate in excess of a 100 per cent which is distorted when considering the growth in outstanding debtors. Not only does this deficient management practice detract from evidence based financial management it also distorts the information submitted to National Treasury. This can directly be attributed to weak management practices on the part of the municipality.

This problem is further exacerbated by the inconsistency in the methodologies applied in accounting for outstanding debtors. As a principle, all municipalities **must take note** of the inverse relation between growth in outstanding debtors and the actual collection (payment) rate; if outstanding debtors are increasing then the collection (payment) rate should inversely be decreasing. In addition, from a management perspective municipalities need to distinguish between current (30 day balance) and historic debt collection; debt **must** be classified and accounted for in terms of aging. Institutionalisation of these practices will empower managers to distinguish between the actual current collection rate and annualised collection (including historic debtors). In illustrating, a municipality might have a 100 per cent collection rate but at the same time debtors are increasing by 20 per cent. This scenario directly implies that the

current collection rate is effectively 80 per cent while 20 per cent of collections relate to historic debtors; differentiation in these measures is critical for decision making and performance management.

Municipalities must therefore ensure that the financial systems and subsequent reporting provides a detail breakdown for each service, including property rates which reconciles billings against actual receipts.

9.2 Offer of grant funding to municipalities: Metro Grant Holding

It has come to the attention of the National Treasury that a company by the name of 'Metro Grant Holding' is approaching municipalities with an offer of international donor funding subject to certain conditions. Several documents from the above-mentioned institution were submitted to the Chief Directorate: International Development Cooperation (IDC) regarding the proposed availability of "free funding" for the Republic of South Africa and more specifically municipalities. The National Treasury has concluded that this is in all probability a scam and municipalities must ensure they refrain from any engagements with this institution or any other institution offering donor (free) funding. In the event that municipalities have legitimate proposals of donor/grant funding they need to ensure such proposals are first forwarded to the National Treasury (Chief Directorate: International Development Cooperation) which will undertake the necessary due diligence and verification on the part of the municipality.

9.3 Annexures to MFMA Circular No. 72

Municipalities are once again reminded that through the MFMA Circulars municipalities are continuously advised and guided in respect of various subjects ranging from budgeting and accounting standards to the introduction of leading practices. In this regard municipalities must take note of the following annexures accompanying this Circular:

- Annexure A: Certification of Audited Annual Financial Statements by the Auditor General.
- Annexure B: Accounting treatment for agency services – housing function.
- Annexure C: Observations from the mid-year performance engagements – informal settlements.

Contact



Post Private Bag X115, Pretoria 0001

Phone 012 315 5009

Fax 012 395 6553

Website http://www.treasury.gov.za/default.aspx

JH Hattingh
Chief Director: Local Government Budget Analysis
17 March 2014

Annexure A

Certification of Audited Annual Financial Statements by the Auditor General

It has come to the attention of the National Treasury that municipalities submit annual financial statements to the National and provincial treasuries that do not represent the actual audited annual financial statements of the municipality. Municipalities are not allowed to alter or make any changes to the audited annual financial statements without first obtaining the prior approval of the Auditor General in consultation with the National Treasury. This will ensure that:

- Audited AFS and which are distributed to organs of state and other stakeholders by municipal councils are complete, accurate, correct and certified and signed as final after the audit has been completed, and
- Compliance with Section 127(2) of the MFMA is achieved and presented with accuracy and reliability when the Executive Mayor / Mayor table the annual report to Council.

It is imperative that National Treasury address these inconsistencies by enforcing and eliminating any possibility of the municipality's Audited AFS being exposed to alterations without the knowledge and prior approval of the Auditor General as legislated in terms of Section 126(5) of the MFMA.

For this reason the National Treasury hereby issues the following directives to municipalities and their entities in terms of section 5(2)(f) of the MFMA and has requested the Auditor General to implement the following processes:

- The final adjusted and audited annual financial statements for all municipalities be certified, officially stamped and signed by Auditor General;
- The following statements be certified, stamped and signed by Auditor General:
  - Statement of Financial Position;
  - Statement of Financial Performance;
  - Statement of Changes in Net Assets; and
  - Cash Flow statement.
- The front cover page of the AFS read as follows: "Audited Annual Financial Statements''.

The above measures will assist in refining local government processes and improving credibility of reported municipal performance information prior to the presentation to various stake holders and Parliament. Municipalities must therefore ensure the final Audited Annual Financial Statements abide to the abovementioned directives.

Annexure B

Accounting treatment for agency services - housing

Municipalities have requested National Treasury to provide guidelines on the accounting treatment for agency services and more specifically the housing function.

The following scenarios provide further clarification.

Scenario 1 – Construction contract (GRAP 11)

The municipality must account for the revenue and expenses relating to the construction of RDP houses in the statement of financial performance if the municipality is a contractor as defined in GRAP 11 on Construction Contracts.

GRAP 11 determines:

- *A construction contract is a contract, or a similar binding agreement, specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use.*

- *A contractor is an entity that enters into a contract to build structures, construct facilities, produce goods or render services to the specifications of another entity, either itself or through the use of sub-contractors.*

In this scenario, the municipality must be appointed as the contractor in the construction of assets i.e. RDP houses.

Scenario 2 – Grant/transfer received from government (GRAP 23)

Depending on the agreement, funds transferred from another sphere of government might constitute a grant/transfer. If this is the case the rules and accounting treatment for grants/transfer should be applied as determined in GRAP 23 and all revenue and expenditure must be accounted for in the budget.

Scenario 3 – Agent vs principal agreements (GRAP 9)

In terms of GRAP 9, an entity is acting as a principal when it is exposed to the significant risks and rewards associated with the sale of goods or the rendering of services. Considerations in determining if an entity is acting as a principal include, but are not limited to:

- GRAP 9, paragraph 13 determines that in an agency relationship, the gross inflows of economic benefits or service potential, including amounts collected on behalf of the principal do not result in an increase in net assets for the entity. The amounts collected on behalf of the principal are not classified as revenue; revenue recognised in the books of the municipality is limited to the commission earned while performing the agency functions. This represents an agency agreement.
- An entity is acting as an agent when it does not have exposure to the significant risks and rewards associated with the sale of goods or the rendering of services. If the parties have entered into an agreement by which the amount the municipality earns is predetermined, being either a fixed fee per transaction or a stated percentage then the probability that the municipality is acting as an agent is high.
- There are instances where the municipality assists the provincial department with the construction of RDP houses within the municipality's jurisdiction; the municipality might also be involved in managing the flow of funds from the department to the contractors.

This represents an agent relationship as it does not provide services directly related to the construction of the RDP houses. Importantly, the receipt of an agency fee is not precondition for the transaction to be classified as an agency service.

If the relationship between the parties is deemed to be an agency agreement, the municipality is not required to reflect funds received from the transferring party as revenue, with the exception of commission. The primary reason being that the revenue is accrued to the contractor and not the municipality; similarly expenditures are accrued to the transferring party and not the municipality.

In dealing with these transactions it's advised that the municipality should account through the use of a creditor's account for all receipts and payments relating to the project; this in turn provides for reconciliation in the statement of financial position at year end. It's also proposed that a separate project account be utilised deal with receipts and payments; this will ensure no revenue and expenditure is reflected on the statement of operating performance.

Levels of accreditation and the implications on the accounting treatment

Level one accreditation – Housing function

Against accreditation level one, municipalities are responsible for beneficiary management, subsidy budget planning and allocation, and priority programme management and administration; municipalities are also responsible for identifying beneficiaries. The respective province is directly responsible for the appointment of contractors and building houses. Level one accreditation therefore constitutes an 'agency' function on part of the municipality as the revenue accrues to the provincial department and all work-in-progress during construction will also be accounted for by the province. In this regard Scenario 3 would apply and the municipality is not required to reflect funds received from the transferring party as revenue, with the exception of commission.

Level two accreditation – Housing function

In addition to the responsibilities associated with level one accreditation, the full programme management and administration of all housing instruments/ programmes are assigned to the municipality. Against level two accreditation, the municipality is responsible for the appointment, payment of contractors and building of houses. The grant revenue is allocated by the provincial department to the municipality and the province must gazette the allocations in favour of municipalities. In this regard Scenario 2 above will be applicable and municipalities are required to recognise the grant as revenue from non-exchange transactions in terms of GRAP 23. The municipality must also account for RDP houses as inventory after completion but before the transfer to beneficiaries take place.

Level three accreditation – Housing function

Level three accreditation includes budget planning, allocation and priority programme management and administration. This includes housing subsidy budgetary planning across programmes and projects, planning of subsidy/fund allocations, and project identification. As set out in the Housing Act, municipal responsibilities for local beneficiary management, local housing priorities and the management of public stock remain municipal responsibilities against this accreditation level. An important distinction between level 1, 2 and 3 accreditation is that with level 3 accreditation, the grant revenue is allocated by the national department to the municipality. Considering that the municipality is exposed to significant risks and rewards associated with the execution of the function, the municipality are classified as the principle entity and must account for revenue, expenditure and assets in terms of GRAP.

Determining between an agency and principal agreement requires judgement and consideration of all relevant facts, agreements and circumstances. Municipalities are strongly advised to review all existing contracts and where necessary either correct the accounting methodology in use or review the agreement between the parties to reflect actual intention of the agreement. If there is any uncertainty as to what constitutes an agency versus principal agreement and the subsequent accounting treatment thereof, municipalities are advised to contact the National Treasury (Office of the Accountant-General).

Annexure C

Observations from the Mid-year Performance Engagements: Informal Settlements

During the recent mid-year performance engagements conducted by the National Treasury with the 17 non-delegated municipalities leading practice was observed by several metropolitan municipalities as it relates to formalisation of informal settlements. As part of the formalisation process, all sites (plot/erf) are serviced and metered. They subsequently form part of the revenue value chain of the municipality in that the meters are consistently read on a monthly basis. Benefits of this leading practice include:

- Correlation between this leading practice and revenue improvements, places management in a position to actively manage consumption patterns and not only report this consumption as part of revenue foregone or non-revenue water and electricity;
- Improved management of the Indigent Registers; and
- Targeting of the indigent in terms of indigent exist strategies.

In addition, the title deed of the property (plot/erf) is immediately made available to the owners once serviced and formalised regardless if there is a top structure (RDP) on the property (plot/erf). This instils a sense of ownership and responsibility on the part of the owner.